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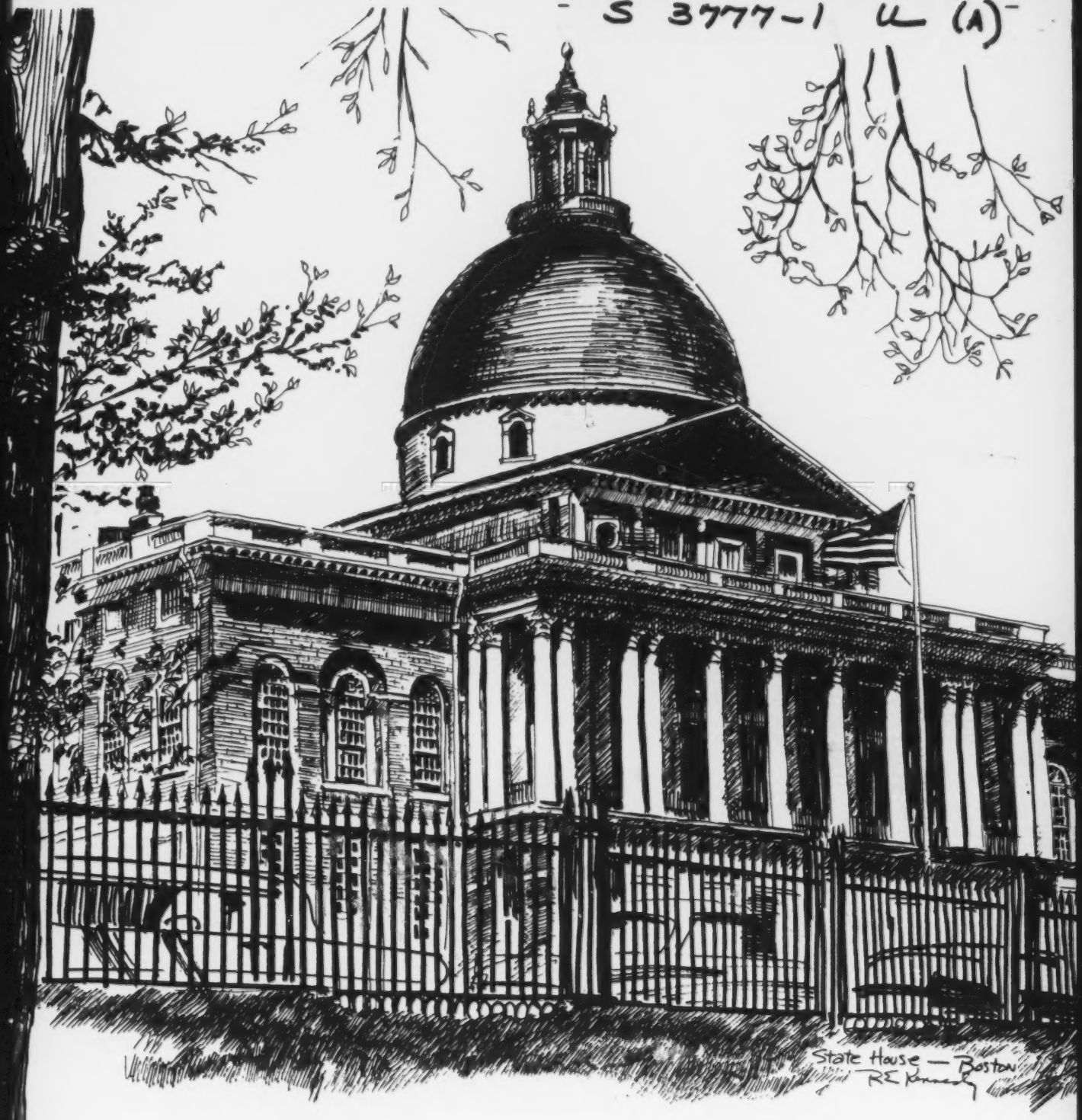

Massachusetts Financial Report

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

Robert E. Sheehan, Comptroller

The Commonwealth of Massachusetts

Financial Report

FOR THE FISCAL YEAR ENDED JUNE 30, 1981

Executive Office for Administration and Finance

Comptroller's Division

Robert E. Sheehan, Comptroller

COMPTROLLER'S DIVISION
ROBERT E. SHEEHAN
COMPTROLLER

The Commonwealth of Massachusetts

Executive Office for Administration and Finance

1 Ashburton Place
Boston, Massachusetts 02108

December 30, 1981

To The Honorable Senate and House of Representatives:

In accordance with section 33 of chapter 7 of the General Laws (Ter. Ed.), as amended, I respectfully submit this financial report with detailed statements depicting the financial condition and transactions of the Commonwealth for the fiscal year ended June 30, 1981.

These statements were prepared from the general books of account of the Commonwealth in accordance with current guidelines set forth in "Government Accounting, Auditing, and Financial Reporting", a publication of the Municipal Finance Officers Association.

Respectfully submitted,

Robert E. Sheehan
Comptroller

THE COMMONWEALTH OF MASSACHUSETTS

CONSTITUTIONAL OFFICERS

EDWARD J. KING ..... Governor

THOMAS P. O'NEILL, III ..... Lieutenant Governor

MICHAEL JOSEPH CONNOLLY ..... Secretary of the Commonwealth

FRANCIS X. BELLOTTI ..... Attorney General

ROBERT Q. CRANE ..... Treasurer and Receiver-General

JOHN J. FINNEGAN ..... Auditor

LEGISLATIVE OFFICERS

WILLIAM M. BULGER ..... President of the Senate

THOMAS W. MCGEE ..... Speaker of the House

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FINANCIAL

SECTION

CHART OF STATE ORGANIZATION

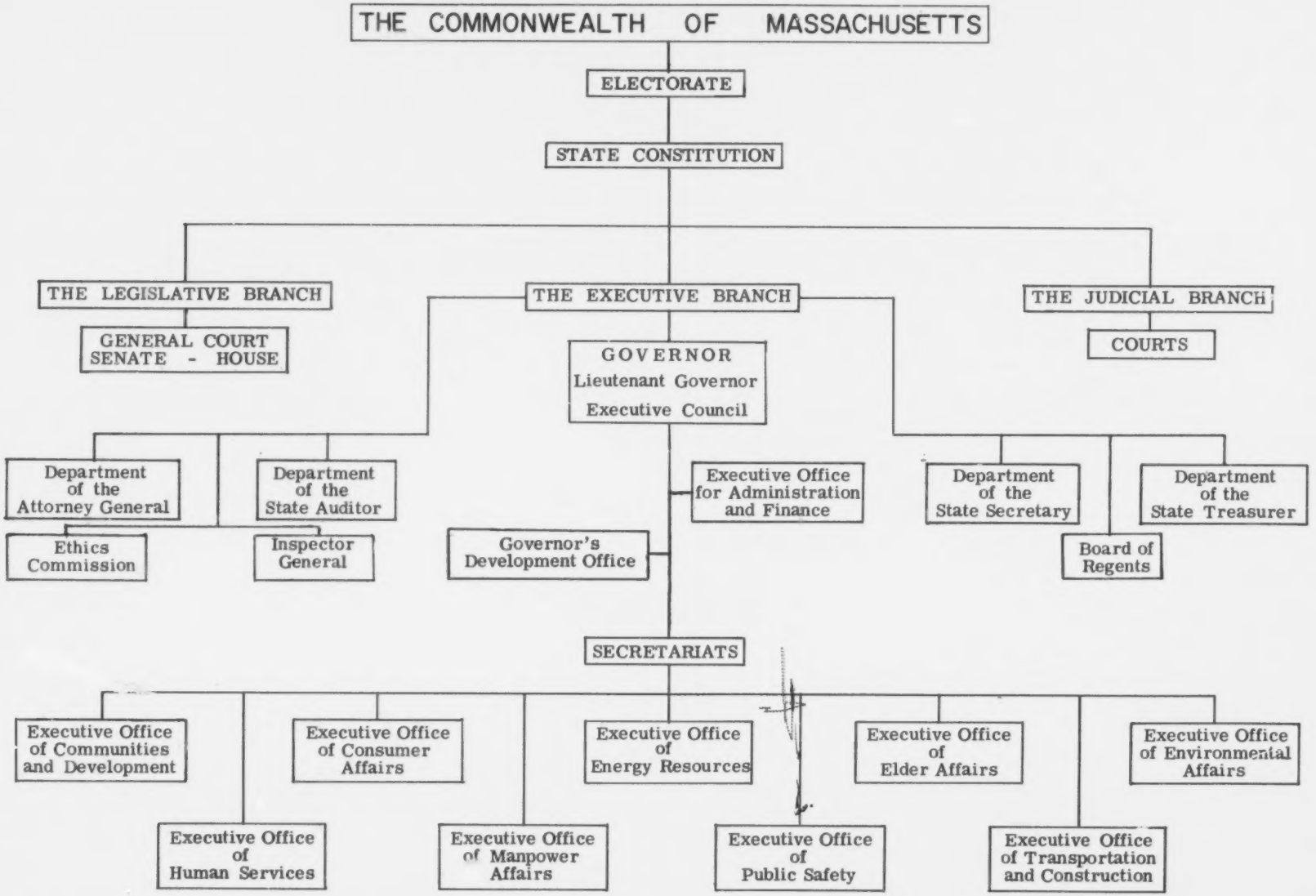

EXHIBIT I

SUMMARY OF APPROPRIATIONS, EXPENDITURES AND UNENCUMBERED BALANCES BY FUNDS, AS OF JUNE 30, 1981

	Appropriations	Other Credits	Total Credits	Expenditures	Encumbrances Continuing Appropriations	Unencumbered Balances
General	$4 070 354 241 47 340 c	$109 956 925	$4 180 358 506	$3 992 751 647 4 975 145 a 418 164 b	$ 15 695 903	$ 78 013 075 R 88 504 572
Local Aid	1 472 962 492	103 886 347	1 576 848 839	1 543 559 078	817 556	28 345 596 R 4 126 609
Highway	358 873 989 14 475 120 c	24 036 168	397 385 277	342 308 563 14 724 656 a	23 179 145	10 560 459 R 6 612 454
Federal Highway Construction Program	-	672 476 692	672 476 692	202 504 599	251 493 063	218 479 030 R
Federal Capital Improvement	-	12 436 490	12 436 490	318 264	1 247 487	9 134 132 R 1 736 607
Freight Rail	-	2 816 261	2 816 261	25 750		2 790 511 R
Passenger Rail	-	25 144 575	25 144 575	2 709 916		22 434 659 R
General Obligation	92 655 000 34 951 355 c	-	127 606 355	92 655 000 34 951 355 a	-	-
Government Land Bank	-	6 943 591	6 943 591	5 891 591 1 052 000 d	-	-
Anti-Trust Enforcement	247 110	-	247 110	244 192	-	2 918
Inland Fisheries and Game	4 370 215 345 211 c	159 263	4 874 689	4 377 391 348 514 a	64 246	22 220 R 62 318
J.F.K. Library and Park	-	376 790	376 790	-	600	376 190 R
Metropolitan Parks District	22 286 849 1 261 935 c	4 034 173	27 582 957	23 073 204 1 261 935 a	160 274	683 529 R 2 404 015
Metropolitan Sewerage District	27 512 138 2 554 820 c	2 384 461	32 451 419	26 737 012 2 554 820 a 8 333 b	741 692	595 286 R 1 814 276
Metropolitan Water District	25 846 594 2 904 524 c	870 753	29 621 871	25 828 026 2 903 963 a	75 010	434 403 R 380 469
Mosquito and Greenhead Fly Control	2 477 495	478 541	2 956 036	2 660 357 108 466 a	16 917	108 461 R 61 835
State Recreation Areas	21 824 226 747 236 c	817 460	23 388 922	22 174 641 750 351 a	-	260 015 R 203 915
Total Budgetary	6 099 410 349 57 287 541 c	966 818 490	7 123 516 380	6 287 819 231 62 579 205 a 426 497 b 1 052 000 d	293 491 893	[illegible] 237 566 R [illegible] 909 988

Bond Funds:						
General	410 497 439	968 946 196	1 379 443 635	217 506 523 5 493 483 a	300 506 082	855 937 547 R
Highway	633 000	190 751 544	191 384 544	57 177 335 2 205 731 a	71 612 505	60 388 973 R
Inland Fisheries and Game	-	38 375	38 375	14 309	24 066	-
Metropolitan Parks District	15 276 000	53 832 776	69 108 776	11 602 724 1 684 450 a	6 688 991	49 132 611 R
Metropolitan Sewerage District	-	93 141 038	93 141 038	5 599 857 5 000 a	4 312 109	81 254 072 R
Metropolitan Water District	26 050 000	61 817 211	87 867 211	6 237 378 100 a	5 772 350	75 857 383 R
State Recreation Areas	3 610 000	31 565 214	35 175 214	5 064 193 23 202 a	4 828 390	25 259 429 R
Government Land Bank	5 000 000	25 830	5 025 830	5 025 830 a	-	-
Total Bond Funds	461 066 439	1 400 118 184	1 861 184 623	303 202 319 14 437 796 a	393 744 493	1 149 800 015 R
General Federal Grants	-	742 453 161	742 453 161	681 264 132 23 925 816 a 3 840 876 Q	10 913 920	42 508 417 R
TOTAL	$6 560 476 788 57 287 541 c	$3 109 389 835	$9 727 154 164	$7 252 285 682 100 942 817 a 426 497 b 1 052 000 d 3 840 876 Q	$698 150 306	$1 564 545 998 R 105 909 988

a. Transfers to Other Funds
b. Transfers to Revenue Receipts
c. Authorized Transfers
d. Redemption of Temporary Notes
Q. Federal Grant Refunds
R. Reserved for Balances Forwarded

EXHIBIT II

COMMONWEALTH OF MASSACHUSETTS

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

For the Year Ended June 30, 1981

	GOVERNMENTAL FUNDS			
Assets	General	Special Revenue	Capital Projects	Special Assessment
Cash & Cash Equivalent	$278 899 899	$191 274 087	$ (112 350 229)	$(6 090 619)
Investments, At Cost	-	-	-	-
Securities on Deposit	-	-	-	-
Receivables (Net of Uncollectibles)				
Tax Assessments	-	-	-	-
Accounts	-	-	-	-
Special Assessments	-	-	-	29 153 589
Federal Reimbursements	-	-	447 576 729	-
Due from Cities & Towns (See Note)	-	-	-	-
Fixed Assets (Based upon Assessed Valuations)				
Land	-	-	-	-
Buildings	-	-	-	-
Funds available for Debt Service	-	-		-
Bonds Authorized Unissued	-	-	1 649 247 642	-
Amounts provided for Retirement of Long Term Debt	-	-	-	-
Total Assets	$278 899 899	$191 274 087	$1 984 474 142	$23 062 970
Liabilities and Fund Equity				
Liabilities:				
Bonds & Notes Payable	$ -	$ -	$ -	$ -
Accounts Payable	163 765 812	43 542 128	21 053	7 968 584
Total Liabilities	163 765 812	43 542 128	21 053	7 968 584
Investment in General Fixed Assets	-	-	-	-
Fund Balances:				
Reserve for Encumbrances	15 695 903	34 975 457	646 485 044	993 893
Reserve for Balances Forwarded	78 013 075	107 038 051	1 377 413 177	2 081 694
Reserve for Debt Service	-	-	-	-
Undesignated Balance (Surplus)	21 425 109	5 718 441	(39 445 132)	12 018 799
Total Fund Balance	115 134 087	147 731 959	1 984 453 089	15 094 386
Total Liabilities and Fund Equity	$278 899 899	$191 274 087	$1 984 474 142	$23 062 970

See accompanying notes to financial statements.

EXHIBIT II

COMMONWEALTH OF MASSACHUSETTS

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

For the Year Ended June 30, 1981

PROPRIETARY FUNDS			FIDUCIARY FUNDS	ACCOUNT GROUPS		TOTALS	
Enterprise		In'l Service					
State Lottery	Arts Lottery	Purchasing Agents Supply	Trust Agency & Other	General Fixed Assets	General Long Term Debt	(Memorandum Only) 1981	1980
$8 865 724	$1 224 307	($364 504)	$ 29 188 327	$ -	$ -	$ 390 647 192	$ 245 249 793
-	-	-	2 670 815 730	-	-	2 670 815 730	2 528 374 351
-	-	-	342 683 993	-	-	342 683 993	279 151 949
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	29 153 589	22 734 416
-	-	-	-	-	-	447 576 729	612 220 457
-	-	-	197 805 668	-	-	197 805 668	173 016 963
-	-	-	-	271 682 390	-	271 682 390	220 054 305
-	-	-	-	1 218 876 463	-	1 218 876 463	1 136 674 883
-	-	-	-	-	-	-	-
-	-	-	-	-	-	1 649 247 642	1 465 426 973
	-	-	-	-	2 812 482 480	2 812 482 480	2 828 890 147
$8 865 724	$1 224 307	($364 504)	$3 240 493 918	$1 490 558 853	$2 812 482 480	$10 030 971 876	$9 511 794 237
$ -	$ -	$ -	$ 197 805 668	$ -	$2 812 482 480	$ 3 010 288 148	$3 234 659 110
-	-	-	-	-	-	215 297 577	207 500 921
-	-	-	197 805 668	-	2 812 482 480	3 225 585 725	3 442 160 031
-	-	-	-	1 490 558 853	-	1 490 558 853	1 356 729 188
-	-	-		-	-	698 150 307	625 237 897
-	-	-	-	-	-	1 564 545 997	1 670 236 933
-	-	-	-	-	-	-	18 196 868
8 865 724	1 224 307	(364 504)	3 042 688 250	-	-	3 052 130 994	2 399 233 320
8 865 724	1 224 307	(364 504)	3 042 688 250	-	-	5 314 827 298	4 712 905 018
$8 865 724	$1 224 307	($364 504)	$3 240 493 918	$1 490 558 853	$2 812 482 480	$10 030 971 876	$9 511 794 237

EXHIBIT III

COMMONWEALTH OF MASSACHUSETTS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

ALL GOVERNMENTAL FUND TYPES

For the Year Ended June 30, 1981

	GOVERNMENTAL FUND TYPES				FIDUCIARY FUND TYPES	TOTALS	
	General	Special Revenue	Capital Projects	Special Assessments	Proprietary Other Fund Entities	(Memorandum Only) 1981	1980
Revenue:							
Taxes	$2 608 940 955	$1 585 040 630	$ -	$ -	$ 490 605 367	$ 4 684 586 952	$ 4 342 762 [illegible]
Assessment Revenues	9 099 578	-	-	84 522 442	-	93 622 020	86 006 538
Federal Grants & Reimbursements	1 043 686 436	704 052 739	145 037 535	-	79	1 892 776 789	1 900 535 367
Departmental Fees, Fines & Reimbursements	332 308 410	130 168 629	-	10 055 752	1 217 055	473 749 846	524 467 316
Miscellaneous	27 398 117	76 273 382	418 398	572 203	9 986 506 712	10 091 168 812	11 377 426 820
Total Revenue	4 021 433 496	2 495 535 380	145 455 933	95 150 397	10 478 329 213	17 235 904 419	18 231 288 330
Expenditures:							
Administration & Finance	166 440 805	205 510 255	23 743 505	-	35 858 551	431 553 116	219 270 484
Human Services	2 630 444 592	75 867 517	45 821 887	-	7 327 744	2 759 461 740	2 457 957 576
Education	397 356 099	1 236 512 631	18 828 846	-	60 104 973	1 712 802 549	495 914 986
Environmental Affairs	20 042 984	49 894 877	84 234 626	59 086 474	182 134	213 441 095	171 683 648
Transportation & Construction	103 266 539	172 756 017	253 811 207	-	282 084	530 115 847	294 880 914
Public Safety	11 346 388	50 057 377	906 711	-	195 942	62 506 420	58 869 570
Consumer Affairs	15 013 977	3 514 947	-	-	8 783	18 537 707	19 120 482
Manpower Affairs	18 635 736	187 095 087	-	-	626 514 213	832 245 036	130 709 057
Elder Affairs	62 096 246	19 825 298	-	-	1 200	81 922 744	62 120 586
Communities & Development	93 720 214	98 329 217	64 902 328	-	18 886	256 970 645	184 804 577
Energy Resources	1 170 450	135 761	10 761 797	-	48 072	12 116 080	41 663
Capital Projects	-	-	-	-	-	-	-
Debt Service:							
Principal Retirement	112 225 043	138 229 713	-	24 314 000	5 000	274 773 756	258 846 435
Interest & Fiscal Charges	104 334 589	40 745 543	-	15 269 449	175	160 349 756	162 772 803
Other Governmental Charges	256 627 008	378 402 250	236 374	1 803 318	9 299 897 563	9 936 986 513	13 983 720 567
Total Expenditures	3 992 720 670	2 656 876 490	503 267 283	100 473 241	10 030 445 320	17 283 783 004	18 500 713 348
Excess (Deficiency) of Revenue over Expenditures	28 712 826	(161 341 111)	(357 811 350)	(5 322 844)	447 883 893	(47 878 585)	(269 425 018)
Other Financing Sources (Uses):							
Proceeds of General Obligation Bonds	-	-	257 900 180	-	-	257 900 180	128 740 287
Operating Transfers In	123 854 092	150 551 962	6 151 619	4 596 333	-	285 154 006	560 099 551
Operating Transfers Out	(4 975 145)	(73 950 340)	(18 389 416)	(7 579 535)	-	(104 894 436)	(560 099 551)
Adjustments & Reserves In (Out)	(143 204 927)	7 710 038	19 176 954	7 983 313	88 275 748	(20 058 874)	294 867 792
Total Other Financing Sources (Uses)	(24 325 980)	84 311 660	264 839 337	5 000 111	88 275 748	418 100 876	423 608 079
Excess (Deficiency) of Revenue and Other Financing Sources Over Expenditures & Other Uses	4 386 846	(77 029 451)	(92 972 013)	(322 733)	536 159 641	370 222 291	154 183 061
Fund Balance at Beginning of Year	110 747 241	224 761 411	2 077 425 101	15 417 119	2 516 254 136	4 944 605 008	2 263 247 127
Fund Balance at End of Year	$ 115 134 087	$ 147 731 960	$1 984 453 088	$ 15 094 386	$ 3 052 413 777	$ 5 314 827 298	$ 2 417 430 188

See accompanying notes to financial statements.

GENERAL FUND

STATEMENT 1

COMMONWEALTH OF MASSACHUSETTS

COMPARATIVE BALANCE SHEET - GENERAL FUND
For The Year Ended June 30, 1981

	1981	1980
ASSETS		
Cash & Cash Equivalent	$278 899 899	$279 057 385
Total Assets	$278 899 899	$279 057 385
LIABILITIES AND FUND BALANCE		
Liabilities:		
Bonds & Notes Payable	$ -	$ -
Accounts Payable	163 765 812	168 310 144
Total Liabilities	$163 765 812	$168 310 144
Fund Balances:		
Reserve for Encumbrances	$ 15 695 903	$ 18 108 644
Reserve for Balances Forwarded	78 013 075	48 140 427
Undesignated Balance (Surplus)	21 425 109	44 498 170
Total Fund Balance	115 134 087	110 747 241
Total Liabilities & Fund Equity	$278 899 899	$279 057 385

See accompanying notes to financial statements.

STATEMENT II

COMMONWEALTH OF MASSACHUSETTS

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGETARY AND ACTUAL

For The Year Ended June 30, 1981

With Comparative Actual Amounts For Year Ended June 30, 1980

	1981			1980
	Budgeted	Actual	Variable Favorable (Unfavorable)	Actual
Revenues:				
Taxes	$2 591 860 132	$2 608 940 955	$17 080 823	$2 316 813 570
Assessment Revenues	9 517 572	9 099 578	(417 994)	8 958 483
Federal Aid, Grants & Reimbursement	1 069 895 311	1 043 686 436	(26 208 875)	1 011 479 711
Departmental Fees, Fines & Reimbursement	353 878 949	332 308 410	(21 570 539)	327 029 733
Miscellaneous	19 016 023	27 398 117	8 382 094	23 563 054
Total Revenue	4 044 167 987	4 021 433 496	(22 734 491)	3 687 844 551
Expenditures:				
Legislative	27 093 889	27 021 665	72 224	24 303 585
Judiciary	30 806 709	30 579 538	227 171	25 091 364
Executive	7 328 984	8 451 793	(1 122 809)	7 739 354
Secretary of the Commonwealth	6 806 750	7 139 739	(332 989)	5 632 466
Treasurer & Receiver General	163 319 805	170 098 021	(6 778 216)	156 956 171
State Auditor	4 416 808	4 422 742	(5 934)	3 906 585
Attorney General	8 127 681	8 349 455	(221 774)	8 385 161
Ethics Commission	580 000	564 055	15 945	523 139
Administration & Finance	247 544 741	166 440 805	81 103 936	191 685 825
Human Services	2 635 827 920	2 630 444 592	5 383 328	2 375 522 591
Education	381 434 527	397 356 099	(15 921 572)	401 431 507
Environmental Affairs	19 556 347	20 042 984	(476 637)	19 822 354
Transportation & Construction	102 902 989	103 266 539	(363 550)	110 966 469
Public Safety	11 554 564	11 346 388	208 176	12 212 416
Consumer Affairs	15 684 379	15 013 977	670 402	16 421 473
Manpower Affairs	21 278 946	18 635 736	2 643 210	19 525 815
Elder Affairs	63 030 019	62 096 246	933 773	41 388 725
Communities & Development	102 379 765	93 720 214	8 659 551	79 927 080
Energy Resources	1 390 159	1 170 450	219 709	41 663
Debt Service:				
Principal Retirement	111 955 000	112 225 043	(270 043)	97 222 207
Interest & Fiscal Charges	105 946 209	104 334 589	1 611 620	101 457 285
Total Expenditures	4 068 976 191	3 992 720 670	76 255 521	3 700 163 235
Excess (Deficiency) of Revenue Over Expenditures	24 808 204	28 712 826	53 521 030	(12 318 684)
Other Financing Sources (Uses)				
Operating Transfers In	140 302 262	123 854 092	(16 448 170)	50 900 798
Operating Transfers Out	(4 975 145)	(4 975 145)	-	(236 968 125)
Adjustments & Reserves In (Out)	(143 204 927)	(143 204 927)	-	46 306 919
Total Other Financing Sources (Uses)	7 877 810	(24 325 980)	(16 448 170)	(139 760 408)
Excess (Deficiency) of Revenue and Other Financing Sources Over Expenditures & Other Uses	(32 686 014)	4 386 846	37 072 860	(152 079 092)
Fund Balance at Beginning of Year	110 747 241	110 747 241	-	196 577 262
Fund Balance at End of Year	$ 78 061 227	$ 115 134 087	$ 37 072 860	$ 44 498 170

See accompanying notes to financial statements.

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SPECIAL REVENUE FUNDS

STATEMENT A-I

COMMONWEALTH OF MASSACHUSETTS

COMBINING BALANCE SHEET SPECIAL REVENUE FUNDS

Year Ended June 30, 1981

Assets	Local Aid Fund	Highway	General Obligations	Freight Rail	Passenger Rail
Cash & Cash Equivalent	$59 179 924	$65 356 116	$ -	$3 951 227	$7 840 284
Investments, At Cost	-	-	-	-	-
Securities On Deposit	-	-	-	-	-
Receivables (Net Of Uncollectibles)	-	-	-	-	-
Tax Assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Special Assessments	-	-	-	-	-
Federal Reimbursements	-	-	-	-	-
Due from Cities & Towns (See Note)	-	-	-	-	-
Fixed Assets (Based Upon Assessed Valuations)	-	-	-	-	-
Land	-	-	-	-	-
Buildings	-	-	-	-	-
Funds Available For Debt Service	-	-	-	-	-
Bonds Authorized-Unissued	-	-	-	-	-
Amounts Provided For Retirement Of Long Term Debt	-	-	-	-	-
Total Assets	$59 179 924	$65 356 116	$ -	$3 951 227	$7 840 284
Liabilities & Fund Balance					
Liabilities:					
Bonds & Notes Payable	$ -	$ -	$ -	$ -	$ -
Accounts Payable	30 016 773	13 156 467	-	-	-
Total Liabilities	30 016 773	13 156 467	-	-	-
Fund Balances:					
Reserve For Encumbrances	817 556	23 179 145	-	-	-
Reserve For Balances Forwarded	28 345 595	10 560 459	-	2 790 511	22 434 659
Reserve For Debt Services	-	-	-	-	-
Undesignated Balance (Surplus)	-	18 460 045	-	1 160 716	(14 594 375)
Total Fund Balance	29 163 151	52 199 649	-	3 951 227	7 840 284
Total Liabilities and Fund Balance	$59 179 924	$65 356 116	$ -	$3 951 227	$ 7 840 284

STATEMENT A-1

COMMONWEALTH OF MASSACHUSETTS

COMBINING BALANCE SHEET SPECIAL REVENUE FUNDS

Year Ended June 30, 1981

Inland Fish & Game	J.F. Kennedy Library & Park	Anti-Trust Enforcement	Government Land Bank	Federal In-Aid Grants	Totals 1981	Totals 1980
$354 693	$649 589	$519 917	$ -	$53 422 337	$191 274 087	$259 273 288
-	-	-	-	-	-	-
-	-	-	-	-	-	-
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-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$354 693	$649 589	$519 917	$ -	$53 422 337	$191 274 087	$259 273 288
$ -	$ -	$ -	$ -	$ -	$ -	$ 1 052 000
335 112	-	33 776	-	-	43 542 128	33 459 877
335 112	-	33 776	-	-	43 542 128	34 511 877
84 248	600	-		10 913 920	34 975 467	17 035 623
22 220	376 190	-	-	42 508 417	107 038 081	101 213 416
-	-	-	-	-	-	18 196 868
(66 885)	272 799	486 141	-	-	5 718 441	88 315 504
19 581	649 589	486 141	-	53 422 337	147 731 959	224 761 411
$354 693	$649 589	$519 917	$ -	$53 422 337	$191 274 087	$259 273 288

STATEMENT A-II

COMMONWEALTH OF MASSACHUSETTS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

SPECIAL REVENUE FUNDS

Year Ended June 30, 1981

	Local Aid	Highway	General Obligations	Freight Rail	Passenger Rail
Revenue:					
Taxes	$1 343 709 819	$240 909 968	$ -	$ -	$ -
Assessment Revenues	-	-	-	-	-
Federal Aid Grants-Reimbursements	-	15 372 597	-	-	-
Departmental Fees, Fines & Reimbursements	16 486 754	108 588 285	760 208	175 717	405 625
Miscellaneous	73 842 431	221 732	-	-	-
Total Revenue	1 434 129 004	365 092 582	760 208	175 717	405 625
Expenditures:					
Administration & Finance	191 695 533	5 335 093	-	-	-
Human Services	8 764 141	-	-	-	-
Education	978 165 119	-	-	-	-
Environmental Affairs	2 942 077	27 667 568	-	-	-
Transportation & Construction	20 960 803	144 434 814	-	25 750	2 709 916
Public Safety	-	49 163 084	-	-	-
Consumer Affairs	-	1 606 905	-	-	-
Manpower Affairs	-	3 080 000	-	-	-
Elder Affairs	-	-	-	-	-
Communities & Development	3 989 920	-	-	-	-
Energy Resources	-	-	-	-	-
Capital Projects	-	-	-	-	-
Debt Service:					
Principal Retirement	-	48 064 713	90 000 000	-	-
Interest & Fiscal Charges	-	38 020 079	2 655 000	-	-
Other Governmental Charges	337 041 485	24 936 307	-	-	-
Total Expenditures	1 543 559 078	342 308 563	92 655 000	25 750	2 709 916
Excess (Deficiency) Of Revenue Over Expenditures	(109 430 074)	22 784 019	(91 894 792)	149 966	(2 304 291)
Other Financing Sources (Uses)					
Proceeds Of General Obligation Bonds	-	-	-	-	-
Operating Transfers In	142 755 785	2 581 646	-	-	-
Operating Transfers Out	-	(14 724 656)	(34 951 355)	-	-
Adjustments & Reserves In (Out)	5 672 918	2 011 104	-	-	-
Total Other Financing Sources (Uses)	148 428 703	(10 131 906)	(34 951 355)	-	-
Excess (Deficiency) Of Revenue and Other Financing Sources Over Expenditures & Other Uses	38 998 629	12 652 113	(126 846 147)	149 966	(2 304 291)
Fund Balance at Begining of Year	(9 835 478)	39 547 536	126 846 147	3 801 261	10 144 575
Fund Balance at End of Year	$ 29 163 151	$ 52 199 649	$ -	$3 951 227	$ 7 840 284

STATEMENT A-11

COMMONWEALTH OF MASSACHUSETTS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

SPECIAL REVENUE FUNDS

Year Ended June 30, 1981

Inland Fisheries & Game	J.F.K. Library & Park	Anti-Trust Enforcement	Government Land Bank	Federal In-Aid Grants	Totals 1981	Totals 1980
$ 330 843	$ -	$ -	$ -	$ -	$1 585 040 630	$1 514 155 945
-	-	-	-	-	-	-
1 263 944	-	-	-	687 416 198	704 052 739	729 137 364
3 568 092	163 620	20 328	-	-	130 168 629	154 470 977
8 049	-	284 391	1 916 779	-	76 273 382	-
5 170 928	163 620	304 719	1 916 779	687 416 198	2 495 535 390	2 397 764 286
-	-	-	5 891 591	2 588 038	205 510 255	21 705 255
-	-	-	-	67 103 376	75 867 517	63 639 941
-	-	-	-	258 347 512	1 236 512 631	71 708 646
3 899 842	-	-	-	15 385 390	49 894 877	52 880 808
-	-	-	-	4 624 734	172 756 017	92 607 146
-	-	-	-	394 293	50 057 377	46 577 307
-	-	-	-	1 908 042	3 514 947	2 699 009
-	-	-	-	184 015 087	187 095 087	111 683 242
-	-	-	-	19 825 298	19 825 298	21 031 861
-	-	-	-	94 339 297	98 329 217	71 685 508
-	-	-	-	135 761	135 761	-
-	-	-	-	-	-	-
165 000	-	-	-	-	138 229 713	137 926 228
70 464	-	-	-	-	40 745 543	47 158 699
242 086	-	244 192	-	15 938 180	378 402 250	1 866 527 314
4 377 392	-	244 192	5 891 591	665 105 008	2 656 876 490	2 607 830 964
793 536	163 620	60 527	(3 974 812)	22 311 190	(161 341 111)	(?10 066 678)
-	-	-	-	-	-	6 000 000
188 701	-	-	5 025 830	-	150 551 962	419 675 269
(348 513)	-	-	-	(23 925 816)	(73 950 340)	(208 474 768)
47 054	-	-	-	(21 038)	7 710 038	(5 350 806)
(112 758)	-	-	5 025 830	(23 946 854)	84 311 660	211 849 695
680 778	163 620	60 527	1 051 018	(1 635 664)	(77 029 451)	1 783 017
(661 197)	485 970	425 614	(1 051 018)	55 058 001	224 761 411	104 729 355
$ 19 581	$649 589	$486 141	$ -	$ 53 422 337	$ 147 731 959	$ 106 512 372

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CAPITAL & OTHER PROJECTS FUNDS

STATEMENT B-1

COMBINING BALANCE SHEET - CAPITAL & OTHER PROJECTS

Year Ended June 30, 1981

Assets	General	Highway	Inland Fish & Game	Metro. Parks District
Cash & Cash Equivalent	($ 31 424 105)	($ 78 581 530)	$19 978	($ 5 249 015)
Investments, At Cost	-	-	-	-
Securities On Deposit	-	-	-	-
Receivables (Net Of Uncollectibles)	-	-	-	-
Tax Assessments	-	-	-	-
Accounts	-	-	-	-
Special Assessments	-	-	-	-
Federal Reimbursements	-	-	-	-
Due from Cities & Towns	-	-	-	-
Funds Available for Debt Service	-	-	-	-
Bonds Authorized-Unissued	1 187 867 734#	207 583 008#	4 088	61 070 616#
Amounted Provided for Retirement Of Long Term Debt	-	-	-	-
Contingent Debt-Bonds & Notes Of Authorities	-	-	-	-
Total Assets	$1 156 443 629	$129 001 478	$24 066	$55 821 601
Liabilities & Fund Balances				
Liabilities:				
Bonds & Notes Payable	-	-	-	-
Accounts Payable	-	-	-	-
Total Liabilities	-	-	-	-
Fund Balances:				
Reserve for Encumbrances	300 506 082	71 612 505	24 066	6 688 991
Reserve for Balances Forwarded	855 937 547	60 388 973	-	49 132 610
Reserve for Debt Service	-	-	-	-
Undesignated Balance (Surplus)	-	(3 000 000)(a)	-	-
Total Fund Balance	1 156 443 629	129 001 478	24 066	55 821 601
Total Liabilities & Fund Balances	$1 156 443 629	$129 001 478	$24 066	$55 821 601

\# Excludes Bonds Authorized-Not Appropriated

General	18 000 000
Highway	100 000
Metropolitan Parks District	4 750 000
State Rec. Areas	110 000
Government Land Bank	20 000 000

(a) Cancellation of Bond Authorization Chapter 578 S.14 Acts 1980.

STATEMENT B-I

COMBINING BALANCE SHEET - CAPITAL & OTHER PROJECTS

Year Ended June 30, 1981

Metro. Sewerage District	Metro. Water District	State Rec. Areas	Federal Capital Improvements	Federal Highway Construction	Total 1981	Total 1980
$13 137 229	($ 5 426 648)	($ 1 179 042)	($12 050 084)	$ 8 402 988	($ 112 350 229)	($ 222 319)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	22 452 756	425 123 973	447 576 729	612 220 457
-	-	-	-	-	-	-
-	-	-	-	-	-	-
74 398 953	87 056 381	31 266 862[#]	-	-	1 649 247 642	1 465 426 973
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$87 536 182	$81 629 733	$30 087 820	$10 402 672	$433 526 961	$1 984 474 142	$2 077 425 111
-	-	-	-	-	-	-
-	-	-	21 053	-	21 053	-
-	-	-	21 053	-	21 053	-
4 312 109	5 772 350	4 828 391	1 247 487	251 493 063	646 485 044	589 789 115
83 224 073	75 857 383	25 259 429	9 134 132	218 479 030	1 377 413 177	1 518 736 453
-	-	-	-	-	-	-
-	-	-	-	(36 445 132)	(39 445 132)	(31 100 457)
87 536 182	81 629 733	30 087 820	10 381 619	433 526 961	1 984 453 089	2 077 425 111
$87 536 182	$81 629 733	$30 087 820	$10 402 672	$433 526 961	$1 984 474 142	$2 077 425 111

STATEMENT B-II

COMMONWEALTH OF MASSACHUSETTS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

CAPITAL AND OTHER PROJECT FUNDS

Year Ended June 30, 1981

	General Capital Projects	Highway Capital Projects	Inland Fish & Game Capital Projects	Metro. Parks Capital Projects	Metro. Sewerage Capital Projects
Revenue:					
Taxes	$ -	$ -	$ -	$ -	$ -
Assessment Revenues	-	-	-	-	-
Federal Aid Grants-Reimbursements	670 354	-	-	2 616 500	1 173 600
Departmental Fees, Fines-Reimbursements	-	-	-	-	-
Miscellaneous	391 968	-	-	-	-
Total Revenue	1 062 322	-	-	2 616 500	1 173 600
Expenditures:					
Administration & Finance	23 735 753	7 752	-	-	-
Human Services	45 722 670	-	-	-	-
Education	18 828 846	-	-	-	-
Environmental Affairs	47 303 785	8 214 385	14 309	11 602 725	5 599 857
Transportation & Construction	3 209 477	48 076 078	-	-	-
Public Safety	27 593	879 120	-	-	-
Consumer Affairs	-	-	-	-	-
Manpower Affairs	-	-	-	-	-
Elder Affairs	-	-	-	-	-
Communities & Development	64 902 328	-	-	-	-
Energy Resources	10 761 797	-	-	-	-
Capital Projects	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-
Other Governmental Charges	256 374	-	-	-	-
Total Expenditures	214 748 623	57 177 335	14 309	11 602 725	5 599 857
Excess (Deficiency) of Revenue Over Expenditures	(213 686 301)	(57 177 335)	(14 309)	(8 986 225)	(4 426 257)
Other Financing Sources (Uses)					
Proceeds of General Obligation Bonds	212 980 180	35 455 000	185 000	530 000	-
Operating Transfers In	3 951 619	-	-	2 200 000	-
Operating Transfers Out	(9 445 102)	(2 205 731)	-	(1 684 451)	(5 000)
Adjustments & Reserves in(Out)	202 376 972	(34 862 733)	(185 000)	6 860 391	(10 833 813)
Total Other Financing Sources (Uses)	409 863 669	(1 613 464)	-	7 905 940	(10 838 813)
Excess (Deficiency) of Revenue and Other Financing Sources Over Expenditures & Other Uses	196 177 368	(58 790 799)	(14 309)	(1 080 285)	(15 265 070)
Fund Balance at Beginning Of Year	960 266 261	187 792 277	38 375	56 901 886	102 801 252
Fund Balance at End of Year	$1 156 443 629	$129 001 478	$24 066	$55 821 601	$ 87 536 182

STATEMENT B-II

COMMONWEALTH OF MASSACHUSETTS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

CAPITAL AND OTHER PROJECT FUNDS

Year Ended June 30, 1981

Metro. Water Capital Projects	State Rec. Areas Capital Projects	Gov. Land Bank Capital Projects	Federal Capital Imp. Fund	Federal Highway Const. Prog. Fund	Totals 1981	Totals 1980
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
-	14 637	-	2 200 674	138 361 770	145 037 535	158 913 290
-	-	-	-	-	-	-
600	-	25 830	-	-	418 398	424 855
600	14 637	25 830	2 200 674	138 361 770	145 455 933	159 338 145
-	-	-	-	-	23 743 505	5 950 204
-	-	-	99 217	-	45 821 887	18 820 043
-	-	-	-	-	18 828 846	22 774 833
6 237 378	5 064 193	-	197 994	-	84 234 626	60 199 760
-	-	-	21 053	202 504 599	253 811 207	201 622 135
-	-	-	-	-	906 713	79 847
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	64 902 328	75 759 317
-	-	-	-	-	10 761 797	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	256 374	57 187
6 237 378	5 064 193	-	318 264	202 504 599	503 267 283	385 263 326
(6 236 778)	(5 049 556)	25 830	1 882 410	(64 142 829)	(357 811 350)	(225 925 181)
-	3 750 000	5 000 000	-	-	257 900 180	122 740 287
-	-	-	-	-	6 151 619	84 000 000
(100)	(23 202)	(5 025 830)	-	-	(18 389 416)	(107 282 893)
25 619 500	(5 154 636)	-	(3 937 281)	(160 706 446)	19 176 954	135 349 447
25 619 400	(1 427 838)	(25 830)	(3 937 281)	(160 706 446)	264 839 337	234 806 841
19 382 622	(6 477 394)	-	(2 054 871)	(224 849 274)	(92 972 013)	8 881 660
62 247 111	36 565 214	-	12 436 490	658 376 235	2 077 425 101	(39 982 117)
$81 629 733	$30 087 820	$ -	$10 381 619	$433 526 961	$1 984 453 088	($ 31 100 457)

SPECIAL ASSESSMENT FUNDS

STATEMENT C-II

COMMONWEALTH OF MASSACHUSETTS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

SPECIAL ASSESSMENT FUNDS

Year Ended June 30, 1981

	Metro. Parks District	Metro. Sewerage District	Metro. Water District	Mosquito & Greenhead Fly Control	State Recreation Areas	Totals 1981	Totals 1980
Revenue:							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Assessment Revenues	19 178 234	22 021 039	23 657 252	2 430 803	17 235 114	84 522 442	86 096 538
Federal Aid Grants-Reimbursements	-	-	-	-	-	-	649 213
Departmental Fees, Fines & Reimbursements	1 979 672	316 269	3 744 484	-	4 015 327	10 055 752	10 020 214
Miscellaneous	87 195	34 341	14 791	368 338	67 538	572 203	-
Total Revenue	21 245 101	22 371 649	27 416 527	2 799 141	21 317 979	95 150 397	96 765 965
Expenditures:							
Administration & Finance	-	-	-	-	-	-	-
Human Services	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Environmental Affairs	12 578 896	16 500 822	13 608 358	2 660 357	13 738 041	59 086 474	38 780 726
Transportation & Construction	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Consumer Affairs	-	-	-	-	-	-	-
Manpower Affairs	-	-	-	-	-	-	-
Elder Affairs	-	-	-	-	-	-	-
Communities & Development	-	-	-	-	-	-	-
Energy Resources	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-
Debt Service:							
Principal Retirement	5 440 500	5 989 000	6 657 000	-	6 227 500	24 314 000	23 698 000
Interest & Fiscal Charges	4 620 604	3 975 369	5 069 589	-	1 603 887	15 269 449	14 156 819
Other Governmental Charges	433 204	271 820	493 080	-	605 214	1 803 318	16 769 937
Total Expenditures	23 073 204	26 737 011	25 828 027	2 660 357	22 174 342	100 473 241	93 405 482
Excess (Deficiency) of Revenue Over Expenditures	(1 828 103)	(4 365 362)	1 588 500	138 784	(856 663)	(5 322 844)	3 360 483
Other Financing Sources (Uses)							
Proceeds of General Obligation Bonds	-	-	-	-	-	-	-
Operating Transfers In	1 684 451	1 861 532	457 904	-	592 446	4 596 333	5 523 484
Operating Transfers Out	(1 261 935)	(2 554 820)	(2 903 963)	(108 466)	(750 351)	(7 579 535)	(7 373 765)
Adjustments & Reserves In (Out)	1 023 293	5 915 872	151 569	27 467	865 112	7 983 313	(393 288)
Total Other Financing Sources (Uses)	1 445 809	5 222 584	(2 294 490)	(80 999)	707 207	5 000 111	(2 243 569)
Excess (Deficiency) of Revenue and Other Financing Sources Over Expenditures & Other Uses	(382 294)	857 222	(705 990)	57 785	(149 456)	(322 733)	1 116 914
Fund Balance at Beginning of Year	1 226 097	479 756	9 171 057	156 895	4 383 314	15 417 119	11 849 053
Fund Balance at End of Year	$ 843 803	$ 1 336 978	$ 8 465 067	$ 214 680	$ 4 233 858	$ 15 094 386	$12 965 967

STATEMENT C-1

COMMONWEALTH OF MASSACHUSETTS

COMBINING BALANCE SHEET - SPECIAL ASSESSMENT FUNDS

Year Ended June 30, 1981

Assets	Metro. Parks District	Metro. Sewerage District	Metro. Water District	Mosquito & Greenhead Fly Control	State Rec. Areas	Totals 1981	Totals 1980
Cash & Cash Equivalent	($7 907 322)	($15 360 195)	$10 018 620	$379 266	$6 779 012	($ 6 090 619)	($ 1 586 397)
Investments, At Cost	-	-	-	-	-	-	-
Securities On Deposit	-	-	-	-	-	-	-
Receivables (Net Of Uncollectibles)	-	-	-	-	-	-	-
Tax Assessments	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-
Special Assessments	9 898 304	19 255 285	-	-	-	29 153 589	22 734 416
Federal Reimbursements	-	-	-	-	-	-	-
Due from Cities & Towns	-	-	-	-	-	-	-
Fixed Assets (Based Upon Assessed Valuation)	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-
Funds Available for Debt Service	-	-	-	-	-	-	-
Bonds Authorized-Unissued	-	-	-	-	-	-	-
Amounts Provided for Retirement Of Long Term Debt	-	-	-	-	-	-	-
Total Assets	$1 990 982	$ 3 895 090	$10 018 620	$379 266	$6 779 012	$23 062 970	$21 148 019
Liabilities & Fund Balance							
Liabilities:							
Bonds & Notes Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accounts Payable	1 147 179	2 558 112	1 553 553	164 586	2 545 154	7 968 584	5 730 900
Total Liabilities	1 147 179	2 558 112	1 553 553	164 586	2 545 154	7 968 584	5 730 900
Fund Balances:							
Reserve For Encumbrances	160 274	741 692	75 010	16 917	-	993 893	304 515
Reserve For Balances Forward	683 529	595 286	434 403	108 461	260 015	2 081 694	2 146 637
Reserve For Debt Service	-	-	-	-	-	-	-
Undesignated Balance (Surplus)	-	-	7 955 654	89 302	3 973 843	12 018 799	12 965 967
Total Fund Balance	843 803	1 336 978	8 465 067	214 680	4 233 858	15 094 386	15 417 119
Total Liabilities & Fund Balance	$1 990 982	$3 895 090	$10 018 620	$379 266	$6 779 012	$23 062 970	$21 148 019

See accompanying notes to financial statements.

FIDUCIARY FUNDS

STATEMENT D-I

COMBINING BALANCE SHEET - FIDUCIARY, TRUST AND AGENCY FUNDS

Year Ended June 30, 1981

Assets	Agency Funds	Expendable Trust Funds	Metro. District Trust Funds	Non-Expendable Trust Funds
Cash & Cash Equivalent	$17 640 638	$ 9 226 344	$ 43 626	$ 1 050
Investments, At Cost	2 752 931	12 410 066	1 422 300	5 813 768
Securities on Deposit	-	-	-	-
Receivables (Net Of Uncollectibles)	-	-	-	-
Tax Assessments	-	-	-	-
Accounts	-	-	-	-
Special Assessments	-	-	-	-
Federal Reimbursements	-	-	-	-
Due from Cities & Towns	-	-	-	-
Fixed Assets (Based Upon Assessed Valuation)	-	-	-	-
Land	-	-	-	-
Buildings	-	-	-	-
Funds Available For Debt Service	-	-	-	-
Bonds Authorized-Unissued	-	-	-	-
Amounts Provided for Retirement Of Long Term Debt	-	-	-	-
Total Assets	$20 393 569	$21 636 410	$1 465 926	$5 814 818
Liabilities & Fund Balances				
Liabilities:				
Bonds & Notes Payable	-	-	-	-
Accounts Payable	-	-	-	-
Total Liabilities	-	-	-	-
Fund Balances:				
Reserve For Encumbrances	-	-	-	-
Reserve For Balances Forward	-	-	-	-
Reserve For Debt Service	-	-	-	-
Fund Balance	20 393 569	21 636 410	1 465 926	5 814 818
Total Fund Balances	20 393 569	21 636 410	1 465 926	5 814 818
Total Liabilities & Fund Balances	$20 393 569	$21 636 410	$1 465 926	$5 814 818

STATEMENT D-I

COMBINING BALANCE SHEET - FIDUCIARY, TRUST AND AGENCY FUNDS

Year Ended June 30, 1981

Pension Reserve Funds	State Employees Annuities	State Employees Military Ret. Accumulation	Teachers Annuities	Teachers Ret. Military Accumulation	Totals 1981	Totals 1980
$ 689 868	$ 9 017 142	$4 965	$ 1 977 082	$ 2 859	$ 38 603 574	$ 23 150 969
150 732 121	837 979 368	-	974 911 149	847 000	1 986 868 703	1 730 706 816
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$151 421 989	$846 996 510	$4 965	$976 888 231	$849 859	$2 025 472 277	$1 753 857 785
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
151 421 989	846 996 510	4 965	976 886 231	849 859	2 025 472 277	1 753 857 785
151 421 989	846 996 510	4 965	976 888 231	849 859	2 025 472 277	1 753 857 785
$151 421 989	$846 996 510	$4 965	$976 888 231	$849 859	$2 025 472 277	$1 753 857 785

STATEMENT D-1

COMBINING BALANCE SHEET - FIDUCIARY, TRUST AND AGENCY FUNDS

Year Ended June 30, 1981

	Unemployment Compensation Fund	Suspense Fund	Special Deposit Fund	Insurance Deposit Fund
Assets				
Cash & Cash Equivalent	$ 17 733	($ 5 537 954)	$ 20 071	$ 54 858
Investments, At Cost	347 675 965	331 870 762	-	-
Securities, on Deposit	-	-	27 408 993	315 275 000
Receivables (Net of Uncollectibles)	-	-	-	-
Tax Assessments	-	-	-	-
Accounts	-	-	-	-
Special Assessments	-	-	-	-
Federal Reimbursements	-	-	-	-
Due from Cities & Towns (See Note)	-	-	-	-
Fixed Assets (Based upon Assessed Valuation)	-	-	-	-
Land	-	-	-	-
Buildings	-	-	-	-
Funds Available For Debt Service	-	-	-	-
Bonds Authorized-Unissued	-	-	-	-
Amounts Provided for Retirement of Long Term Debt	-	-	-	-
Total Assets	$347 693 698	$326 332 808	$27 429 064	$315 329 858
Liabilities & Fund Equity				
Liabilities:				
Bonds & Notes Payable	-	-	-	-
Accounts Payable	-	-	-	-
Total Liabilities				
Fund Balances:				
Reserve for Encumbrances	-	-	-	-
Reserve for Balances Forward	-	-	-	-
Reserve for Debt Service	-	-	-	-
Fund Balance	347 693 698	326 332 808	27 429 064	315 329 858
Total Fund Balance	347 693 698	326 332 808	27 429 064	315 329 858
Total Liabilities & Fund Equity	$347 693 698	$326 332 808	$27 429 064	$315 329 858

STATEMENT D-I

COMBINING BALANCE SHEET - FIDUCIARY, TRUST AND AGENCY FUNDS

Year Ended June 30, 1981

Authorities Defeciency Fund	Housing Authority Bonds Sinking Fund	Special Debt Retirement Fund	Totals 1981	Totals 1980
($ 3 983 962)	$ 14 207	$ -	($ 3 415 047)	$ 15 520 693
-	4 400 300	-	683 947 027	460 572 410
-	-	-	342 683 993	279 151 949
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
197 805 668	-	-	197 805 668	173 016 963
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
$193 821 706	$4 414 507	$ -	$1 215 021 641	$928 262 015
197 805 668	-	-	197 805 668	404 716 963
-	-	-	-	-
197 805 668	-	-	197 805 668	404 716 963
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
(3 983 962)	4 414 507	-	1 017 215 973	523 545 052
(3 983 962)	4 414 507	-	1 017 215 973	523 545 052
$193 821 706	$4 414 507	$ -	$1 215 021 641	$928 262 015

STATEMENT D-II

COMMONWEALTH OF MASSACHUSETTS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
PROPRIETARY, FIDUCIARY AND OTHER FUND TYPES
Year Ended June 30, 1981

	PROPRIETARY			FIDUCIARY FUNDS	OTHER FUND ENTITIES	TOTALS	
	Purchasing Agents Supply	Arts Lottery	State Lottery	Agency, Trusts Annuities & Special Deposits	Special Debt Retirement & Authorities	1981	1980
Revenue:							
Taxes	$ -	$ -	$ 3 129 638	$ 487 475 729	$ -	$ 490 605 367	$ 511 792 774
Assessment Revenues	-	-	-	-	-	-	-
Federal Aid Grants & Reimbursements	-	-	-	79	-	79	355 789
Departmental Fees, Fines & Reimbursements	1 217 055	-	-	-	-	1 217 055	
Miscellaneous	-	3 058 883	220 870 086	9 573 620 420	188 957 323	9 986 506 712	11 377 426 820
Total Revenue	1 217 055	3 058 883	223 999 724	10 061 096 228	188 957 323	10 478 329 213	11 889 575 383
Expenditures:							
Administration & Finance	-	-	-	35 858 551	-	35 858 551	75 286 671
Human Services	-	-	-	7 327 744	-	7 327 744	8 099 112
Education	-	-	-	60 104 973	-	60 104 973	53 948 477
Environmental Affairs	-	-	-	182 134	-	182 134	788 059
Transportation & Construction	-	-	-	282 084	-	282 084	210 113
Public Safety	-	-	-	195 942	-	195 942	206 445
Consumer Affairs	-	-	-	8 783	-	8 783	2 798
Manpower Affairs	-	-	-	626 514 212	-	626 514 212	290 641 132
Elder Affairs	-	-	-	1 200	-	1 200	-
Communities & Development	-	-	-	18 886	-	18 886	2 278
Energy Resources	-	-	-	48 072	-	48 072	-
Debt Service:							
Principal Retirement	-	-	-	-	5 000	5 000	5 000
Interest & Fiscal Charges	-	-	-	-	175	175	350
Other Governmental Charges	1 310 954	1 834 576	222 555 904	8 859 723 041	214 473 089	9 299 897 564	11 284 859 906
Total Expenditures	$1 310 954	$1 834 576	$222 555 904	$9 590 265 622	$214 478 264	$10 030 445 320	$11 714 050 341
Excess (Deficiency) of Revenue Over Expenditures	(93 899)	1 224 307	1 443 820	470 830 606	(25 520 941)	447 883 893	175 525 042
Other Financing Sources (Uses)							
Adjustments & Reserves In (Out)	-	-	-	63 482 044	24 793 704	88 275 748	118 955 520
Total Other Financing Sources (Uses)	-	-	-	63 482 044	24 793 704	88 275 748	118 955 520
Excess (Deficiency) of Revenue and Other Financing Sources Over Expenditures & Other Uses	(93 899)	1 224 307	1 443 820	534 312 650	(727 237)	536 159 641	294 480 562
Fund Balance At Beginning of Year	(279 605)	-	7 421 904	2 507 945 055	1 157 782	2 516 254 136	1 190 073 574
Fund Balance At End of Year	$ (364 504)	$1 224 307	$ 8 865 724	$3 042 257 705	$ 430 545	$3 052 413 777	$2 284 554 136

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STATEMENT D-III

COMMONWEALTH OF MASSACHUSETTS

COMBINING STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCES

FIDUCIARY & OTHER FUND TYPES

Year Ended June 30, 1981

	Expendable Trust	Non-Expendable Trust	Pension Reserve	State Employees Annuity Fund	State Emp. Mil. Ret. Acc.	Teachers Annuities	Teachers Retirement Mil. Acc.
Revenue:							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal Aid-Grants & Reimbursement	-	-	-	-	-	-	-
Miscellaneous	92 690 224	21 901	28 592 505	155 554 611	4 461	151 337 710	121 215
Total Revenue	92 690 224	21 901	28 592 505	155 554 611	4 461	151 337 710	121 215
Expenditures:							
Administration & Finance	35 858 551	-	-	-	-	-	-
Human Services	7 327 744	-	-	-	-	-	-
Education	23 824 189	-	-	-	-	36 278 026	2 758
Environmental Affairs	182 134	-	-	-	-	-	-
Transportation & Construction	282 084	-	-	-	-	-	-
Public Safety	195 942	-	-	-	-	-	-
Consumer Affairs	8 783	-	-	-	-	-	-
Manpower Affairs	21 771 441	-	-	-	-	-	-
Elder Affairs	1 200	-	-	-	-	-	-
Communities & Development	18 886	-	-	-	-	-	-
Energy Resources	48 072	-	-	-	-	-	-
Other Governmental Charges	467 021	-	170 836	37 537 152	-	-	-
Total Expenditures	89 986 047	-	170 836	37 537 152	-	36 278 026	2 758
Excess (Deficiency) of Revenue Over Expenditures	2 704 177	21 901	28 421 669	118 017 459	4 461	115 059 684	118 457
Other Financing Sources (Uses)							
Adjustments & Reserves In (Out)	-	-	100	-	-	(100)	-
Total Other Financing Sources (Uses)	-	-	100	-	-	(100)	-
Excess (Deficiency) of Revenue and Other Financing Sources Over Expenditures & Other Uses	2 704 177	21 901	28 421 769	118 017 459	4 461	115 059 584	118 457
Fund Balance At Beginning Of Year	18 932 233	5 792 917	123 000 220	728 979 051	504	861 828 647	731 402
Fund Balance At End Of Year	$21 636 410	$5 814 818	$151 421 989	$846 996 510	$4 965	$976 888 231	$849 859

See accompanying notes to financial statements.

STATEMENT D-III

COMMONWEALTH OF MASSACHUSETTS

COMBINING STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCES

FIDUCIARY & OTHER FUND TYPES

Year Ended June 30, 1981

Federal Ins. Cont.	Unemployment Comp.	Mat. Dist. Trust	Agency	Suspense	Insurance Deposits	Special Deposits	Totals 1981	Totals 1980
$ -	$467 186 025	$ -	$ 20 289 704	$ 79	$ -	$ -	$ 487 475 729 79	$ 508 887 789 355 789
106 518	32 126 478	234 026	317 891 399	8 794 166 035	311 910	461 427	9 573 620 420	11 016 135 154
106 518	499 312 503	234 026	338 181 163	8 794 166 114	311 910	461 427	10 061 096 228	11 525 378 732
-	-	-	-	-	-	-	35 858 551	75 286 671
-	-	-	-	-	-	-	7 327 744	8 099 112
-	-	-	-	-	-	-	60 104 973	53 948 477
-	-	-	-	-	-	-	182 134	788 059
-	-	-	-	-	-	-	282 084	210 113
-	-	-	-	-	-	-	195 942	206 445
-	-	-	-	-	-	-	8 783	2 798
-	604 742 771	-	-	-	-	-	626 514 212	290 641 132
-	-	-	-	-	-	-	1 200	-
-	-	-	-	-	-	-	18 886	2 278
-	-	-	-	-	-	-	48 072	-
106 518	-	-	331 098 445	8 489 624 590	257 052	461 427	8 859 723 041	10 901 279 720
106 518	604 742 771	-	331 098 445	8 489 624 590	257 052	461 427	9 590 265 622	11 330 464 805
-	(105 430 268)	234 026	7 082 658	304 541 524	54 858	-	470 830 606	194 913 927
-	-	(50 000)	-	-	53 409 000	10 123 044	63 482 044	94 308 557
-	-	(50 000)	-	-	53 409 000	10 123 044	63 482 044	94 308 557
-	(105 430 268)	184 026	7 082 658	304 541 524	53 463 858	10 123 044	534 312 650	289 222 484
-	453 123 966	1 281 900	13 310 911	21 791 284	261 866 000	17 306 020	2 507 945 055	1 987 022 571
$ -	$347 693 698	$1 465 926	$ 20 393 569	$ 326 332 808	$315 329 858	$27 429 064	$ 3 042 257 705	$ 2 276 245 055

STATEMENT D-IV

COMMONWEALTH OF MASSACHUSETTS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

OTHER FUND ENTITIES

Year Ended June 30, 1981

	Housing Authority Bond Sinking Fund	Special Debt Retirement	Authorities Defeciency Fund	Totals 1981	Totals 1980
Revenue:					
Miscellaneous	$ 710 337	$5 175	$188 241 811	$188 957 323	$170 549 980
Total Revenue	710 337	5 175	188 241 811	188 957 323	170 549 980
Expenditures:					
Debt Service:					
Principal Retirement		5 000		5 000	
Interest & Fiscal Charges		175		175	
Other Governmental Charges	115 330		214 357 759	214 473 089	187 622 822
Total Expenditures	115 330	5 175	214 357 759	214 478 264	187 622 822
Excess (Defeciency) of Revenue Over Expenditures	595 007		(26 115 948)	(25 520 941)	(17 072 842)
Other Financing Sources (Uses)					
Adjustments & Reserves In (Out)			24 793 704	24 793 704	24 646 963
Total Other Financing Sources (Uses)			24 793 704	24 793 704	24 646 963
Excess (Defeciency) of Revenue and Other Financing Sources Over Expenditures & Other Uses	595 007		(1 322 244)	(727 237)	7 574 121
Fund Balance at Beginning of Year	3 819 500		(2 661 718)	1 157 782	(6 416 339)
Fund Balance at End of Year	$4 414 507	$	($ 3 983 962)	$ 430 545	$ 1 157 782

See accompanying notes to financial statements.

COMMONWEALTH OF MASSACHUSETTS

Notes to Financial Statements
June 30, 1981

(1) Summary of Significant Accounting Policies:

The Municipal Finance Officers Association (MFOA) published a new edition of Governmental Accounting, Auditing, and Financial Reporting (GAAFR or the so called "blue book"). In this 1980 GAAFR publication the MFOA intended to provide government finance officers, elected officials, state auditors, etc. with detailed guidance in the effective application and use of generally accepted accounting principals (GAAP).

The accounting policies of the Commonwealth of Massachusetts have been revised to comply with MFOA guidelines and the following (accompanying) statements were prepared in conformance with generally accepted accounting principles as stated.

A. Fund Accounting

The financial statements printed in this report are an overview of the financial conditions of the Governmental, Proprietary and Fiduciary Type Funds of the Commonwealth of Massachusetts. The operation of each fund type is accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, and fund balances. The accompanying combined, combining and comparative statements reflect the particular type of resources allocated to and accounted for in individual funds based upon the purposes for which they were established. These funds are grouped in the financial statements of this report into seven generic fund types and two account groups as follows:

GOVERNMENTAL TYPE FUNDS

General Fund - The General Fund is the primary operating fund of the Commonwealth. It provides for the financing of state government activities which are not required by law to be accounted for in another fund. It includes all taxes and revenues not specifically authorized by statute to be deposited in a separate fund.

Special Revenue Funds - The Special Revenue Funds are those created by statute to receive legally restricted revenues from which appropriations for specific purposes are made.

Special Assessment Funds - The Special Assessment Funds are used to account for financing public improvements and services to certain taxpayers against whose cities and towns special assessments are levied.

Capital Project Funds - The Capital Project Funds are used to account for the purchase or construction of major capital facilities. The Commonwealth State Bond Funds, the Federal Capital Improvement Fund, and the Federal Highway Construction Program Fund meet the requirements of Capital Project Funds.

PROPRIETARY FUNDS

Enterprise Funds - Enterprise Funds account for operations that are financed and operated in a manner similar to private businesses where the intent of the governing body is that the operation of the fund be essentially self supporting. The State Lottery Fund and Arts Lottery Fund meets the definition of an Enterprise Fund.

Internal Service Fund - The Internal Service Fund accounts for the financing of goods and services provided by one department or agency to other units on a cost reimbursement basis. The Commonwealth's Purchasing Agent's Supply Fund meets the definition of an Internal Service Fund.

FIDUCIARY FUNDS

Trust and Agency Funds - Trust and Agency Funds account for assets held by a governmental unit in a trustee (long-term) capacity or as an agent (short-term) capacity for individuals, private organizations, other governmental and/or other funds. The following funds of the Commonwealth meet the definition of Trust Funds: Expendable Trust Fund, Metropolitan District Trust Fund, Non-Expendable Trust Fund, State Employees' Annuities Trust Fund, State Employees' Retirement Military Accumulation Trust Fund, Teachers' Annuities Trust Fund, Teachers' Retirement Military Accumulation Trust Fund, and Unemployment Compensation Trust Fund. The following funds of the Commonwealth meet the definition of Agency Funds: Insurance Deposits Fund, Special Deposits Fund, Suspense Fund and Agency Fund.

B. Account Groups

General Fixed Assets Account Group - The Commonwealth maintains a group of accounts for all land and buildings under the supervision and control of the various state agencies. Property owned by the Commonwealth is assessed at the fair market value by the Board of Assessors of the cities and towns in which the property is located.

General Long-Term Debt Account Group - The Commonwealth maintains a general long-term debt group of accounts which includes current and succeeding fiscal year requirements. Appropriations are authorized annually from the governmental type funds to finance the payment of these long-term liabilities.

The above two account groups are not "funds". They are concerned only with the measurement of financial positions. They are not involved with measurement of financial operations.

C. Basis of Accounting

The Commonwealth operates on a modified accrual basis of accounting. Certain Metropolitan District Funds accrue deferred assessments as receivables from cities and towns and the Federal Highway Construction and Capital Improvement Program Funds include accrued federal reimbursement receivables. Tax receipts and departmental revenues are recorded on a cash basis. Expenditures are reported as net decreases in a fund equity. Encumbrances on expiring appropriations are included in expenditures and are reserved as accounts payable items. Encumbrances on continuing appropriations are reported as reservation of fund balances. Outstanding advances to state agencies, at the end of each fiscal year, are included in expenditures. Continuing appropriations are a portion of the fund balance and legally reserved for specific future uses. Unencumbered balances of expiring appropriations lapse on the last day of each fiscal year and revert to the undesignated fund balance (unreserved funds).

D. Fiscal Policy of the Comptroller

Present regulations of the Comptroller restrict advance commitments for expenditures by state agencies generally in the following respects: Commitments to incur expenditures are not approved by the Comptroller in excess of the periodic allotment of the annual appropriation and in no event in excess of the appropriation. Commitments for the purchase of equipment for delivery before the end of the fiscal year are only approved if sufficient funds remain in the appropriations; contracts may not be made to purchase services which extend beyond the end of the fiscal year, and funds are not encumbered to reflect such services contracted for in one fiscal year but proposed to be rendered in a subsequent fiscal year. With respect to such purchase of service contracts where payment to the provider is computed on a daily, weekly or other time basis, no retroactive payments may be made for services rendered prior to the actual date of approval of the contract by the Comptroller.

E. Budgetary Control - Automated Financial Information System

The Comptroller's Division maintains an Automated Budgetary Control System for the purpose of providing budget-making authorities with financial reporting information:

a. To assist agencies in the formulations of their budget requests.

b. To assist the Budget Bureau on reviewing agency requests.

c. To produce data for inclusion in the Governor's Budget Message-House No. 1.

d. To produce interim reports for the Legislature during deliberation on the budget.

e. To provide final information on the appropriation act as enacted by the Legislature.

F. Encumbrance System

The Commonwealth's present system requires that all obligations, under which purchase orders, contracts and other commitments for the expenditures of monies are recorded must be reserved by the Spending Agencies and recorded on the records of the Comptroller's Division. Under the encumbrance System, Spending Agencies are in a position to determine at any given time the exact amount of funds available for future expenditure since they are required to record requisitions and purchase orders as well as payments on their records. Encumbrances outstanding at year end on continuing accounts are reported as Reservations of Fund Balances. Encumbrances on accounts which expire at year end are recorded as Reserves for Accounts Payable.

G. Investments

The State Treasurer invests Commonwealth funds in U.S. Treasury Bills, federal savings and loan associations, cooperative banks and special interest bearing bank deposits.

H. Inventory

The responsibility of Spending Agencies are to take an inventory of physical property as of the fiscal year ended June 30. Such inventory shall be under the direction of the Comptroller. The costs are recorded as an expenditure at the time inventoried items are purchased.

I. Advances to Spending Agencies

Any officer authorized to expend money on behalf of the Commonwealth may have money advanced to him for such purposes under state laws in such sums and subject to such rules and regulations as the Comptroller may determine. The law also requires state agencies to account for such advances 30 days after receipt of such advances. Outstanding advances at the close of a fiscal year are closed into expenditures.

J. Accumulated Unpaid Vacation, Sick Pay, and Other Employee Benefit Amounts

There is no satisfactory basis for determining the accrued liability for employees fringe benefits. Such benefits are not accrued in governmental type funds. However, the Commonwealth appropriates funds annually to pay for these fringe benefits.

(2) Accounts and Deferred Assessments Receivable

Accounts Receivable (Federal) - The Federal Highway Construction Program Fund was established to reflect the project operations of the federally-aided accelerated highway programs. Amounts due from the Federal Government are not received until state funds have been appropriated and expended.

Deferred Assessments Receivable - Certain cities and towns of the Commonwealth are responsible for the financing of public improvements to recreational facilities and for services received from the usage of the Metropolitan District Sewerage System. Assessments are levied against certain cities and towns in the succeeding fiscal year upon determination of project costs or services received for the preceeding fiscal year.

(3) Changes in General Fixed Valuations

A detail listing of Land and Buildings owned by the Commonwealth, as reported by State Agencies, are listed on page No. 73 of this report. Movable property is the responsibility of the various state spending agencies. Valuations associated with such property and a system for reporting same are presently being reviewed by the Comptroller's Division.

(4) Cash and Cash Equivalent

The Commonwealth maintains a Cash Management System. This system is under the supervision and control of the State Treasurer. The Comptroller's Division established two cash management funds: (1) The Float Cash Fund: this fund represents the cash available for short term investments which resulted from checks being issued but uncashed, advances made to spending agencies, and other compensating balances; and (2) Transmittals in Suspense: this represents bank deposits by state agencies that have been reported to the State Treasurer by the respective banks; subsequent receipt vouchers are transmitted via the State Treasurer to the Comptroller's Division distributing these funds to the appropriate agency receipt accounts. All Governmental Type Funds in the accompanying statements report short term investments as cash equivalents. (Mainly, "U.S. Treasury Bills"), generally speaking the only long term investments held by the Commonwealth are the investments of the State Employees and Teachers' Annuities Funds. In the preceeding fiscal year financial report the cash and investment accounts were combined and presented as one total on the combined balance sheet. In this financial report all short-term investments in the governmental type funds are reported as cash equivalents. The following restatements are disclosed reflecting the changes made:

	1980		1981	
	Cash & Cash Equivalent (000's	Investments Omitted)	Cash & Cash Equivalent (000's	Investments Omitted)
Governmental Funds	$536 522	$ -	$351 733	-
Proprietary Funds	7 151	-	9 726	-
Fiduciary Funds	38 672	2 470 431	29 265	3 013 450
Totals	$582 345	$2 470 431	$390 724	$3 013 450

(5) Accounts Payable Encumbrances

This represents accrued outstanding commitments for goods and services for which purchase orders have been issued to incur such expense by the spending agency for which bills for the payment of such goods and/or services will be made in the six months following the fiscal year closing June 30. Accounts Payable encumbrances effect only maintenance type appropriations. These are appropriation accounts which expire after the completion of one fiscal year.

(6) Reserve for Balances Forwarded

Certain appropriations have a statutory life in excess of the fiscal year or are funds of a trust or agency nature not subject to yearly appropriation. Since such funds are committed for specific purposes, the balance remaining in these accounts cannot be considered as general surplus. The balance of this account represents that portion of fund balance which is restricted for specific purposes.

(7) Undesignated Fund Balances

This represents that portion of the fund balance which is unreserved on June 30 and available for expenditure in the next fiscal year. In the governmental type funds this amount represents the excess of assets over its liabilities and reserve balances.

(8) Revenues Received and Other Financing Sources

Direct revenues are reported on a cash basis. They include such receipts as taxes, federal aid reimbursements, grants, departmental fees, fines and other reimbursements. Other Financing Sources are reported as indirect revenues i.e. current year refunds, transfers, sale or maturity of investments, and proceeds from bond sales.

Prior fiscal year refunds of expenditures and repayment of prior year advances are reported as miscellaneous revenue in the fiscal year when received. This method of accounting is in accordance with general accepted accounting principles.

(9) Direct Expenditures and Accrued Expenses

In the Budgeted Appropriation Accounts direct expenditures are recorded on a cash basis.

Direct Expenditures are classified as (1) certified warranted payments. (2) authorized disbursements and (3) state debt payments.

Accrued Expenses are classified as encumbrances outstanding against maintenance appropriations which have expired and have been added to expenditures at the close of the fiscal year.

(10) Bonds and Notes Payable

The state debt represents outstanding bonds and notes which are general obligations of the Commonwealth. The laws which authorize the incurrence of bonded debt indicate the particular fund from which an issue will be repaid. Each fund has its particular sources of revenue.

A. This account group represents the outstanding principal balance of the general obligation debt of the Commonwealth due in future years. The Commonwealth's Long-Term Debt includes:

	Amount Outstanding June 30, 1981
Direct Debt arises from the issuance of bonds and notes to finance state operations and capital projects. Direct debt is payable from operating and other revenues of the Commonwealth.	$2 545 696 000
District Debt arises from obligations issued by the Metropolitan District Commission. District debt is normally paid from the proceeds of assessments levied on the cities and towns of the metropolitan districts.	266 787 000
Transit Debt is short term debt (usually notes) issued to finance current operating deficits of the Massachusetts Bay Transit Authority (MBTA) A portion of this debt is paid through state contract assistance from general revenues of the Commonwealth. The remainder is met through assessments.	197 806 000
Total General Obligation Debt	$3 010 289 000

B. Commonwealth's Guarantees of Authorities Debt

The Commonwealth guarantees debt obligation of certain authorities. Such guarantees include the following:

	Amount Outstanding June 30, 1981
Higher Education Building Authorities	$147 023 000
Local Housing Authorities	41 017 000
Town of Mashpee	3 050 000
	$191 090 000

C. Contingent Debt of the Commonwealth

Contingent Debt arising from statutory requirements include:

	Amount Outstanding June 30, 1981
That portion of MBTA debt not designated as General Obligation Debt of the Commonwealth	$554 565 000
Boston Metropolitan District Debt	88 927 000
Regional Transit Authorities	30 350 000
Steamship Authority	14 340 000
	$688 182 000

During the 1981 fiscal year, the Commonwealth paid $89,140,000 as a result of the statutory provisions governing contingent debt. This included $83,500,000 provided to the MBTA through additional state contract assistance, and $6,640,000 paid to various regional transit authorities. These payments were made to meet obligations of the prior fiscal year.

(11) Pension Funds

The Commonwealth is responsible for the payment of pension benefits to its employees and for teachers of the cities, towns and regional school districts in the Commonwealth. The retirement systems are partially funded by employee contributions.

An Actuarial Valuation Report, prepared for the Retirement Law Commission by an independent actuary estimated that the unfunded value of accrued benefits for the retirement systems on January 1, 1979 was approximately $3.6 billion.

A Funding Advisory Committee, established in 1976, recommended the establishment of a mandatory policy to meet current service costs and to amortize over a 40-year period the present unfunded actuarial liability. From the fiscal year 1978 through 1981, the Commonwealth commenced a program of funding the actuarial unfunded liability. In 1979 Legislation was enacted dedicating 16.7% of the Alcoholic Beverage Tax to the pension reserve accounts.

Fiscal Years	Amount Appropriated	Accumulated Earnings as of June 30, 1981	Total Pension Reserve
1978-1980	$108 202 933	$16 041 141	$124 244 074
1981	14 000 000	13 177 915	27 177 915
Total	$122 202 933	$29 219 056	$151 421 989

(12) Long Term Leases

Minimum rental commitments for the next five years under leases outstanding on June 30, 1981 are as follows:

Year	Real Property	Equipment	Total
1982	$ 8,760,041	$ 6,907,106	$15,667,147
1983	7,380,006	4,596,678	11,976,684
1984	5,706,855	3,792,259	9,499,114
1985	3,808,947	3,033,808	6,842,755
1986	1,581,566	2,730,428	4,311,994
	$27,237,415	$21,060,279	$48,297,694

(13) The manner in which reserve for encumbrances and reserve for balances forwarded are presented on the balance sheet was changed this year in order to comply with GAAFR, which requires that reserves should be reported as part of fund equity.

The effects of this change upon the fund balance for the prior year at June 30, 1980 are presented in the following restatement.

	Fund Balance June 30, 1980	Encumbrances	Balances Forwarded	Restated Fund Balance June 30, 1980
General	$ 44,498,170	$ 18,108,644	$ 48,140,427	$ 110,747,241
Special Revenue				
Local Aid	(23,320,988)	354,483	13,131,027	(9,835,478)
Highway	18,196,868	9,836,044	11,514,624	39,547,536
General Obligations	126,846,147	-	-	126,846,147
Freight Rail	985,000	-	2,816,261	3,801,261
Passenger Rail	(15,000,000	-	25,144,575	10,144,575
Inland Fisheries and Game	(677,449)	13,061	3,191	(661,197)
J.F.K. Library and Park	109,180	600	376,190	485,970
Government Land Bank	(1,052,000)	-	982	(1,051,018)
Federal In-Aid Grants	-	6,831,435	48,226,566	55,058,001
Special Assessment				
Metropolitan Parks District	-	226,470	999,627	1,226,097
Metropolitan Sewerage District	-	5,817	473,939	479,756
Metropolitan Water District	8,741,993	45,947	383,117	9,171,057
Mosquito & Greenhead Fly Control	46,692	26,281	83,922	156,895
State Recreation Areas	4,177,282	-	206,032	4,383,314
Capital and Other Projects				
General	-	199,646,483	760,619,778	960,266,261
Highway	-	62,522,180	125,270,097	187,792,277
Inland Fish and Game	-	38,375	-	38,375
Metropolitan Parks	-	10,200,815	46,701,081	56,901,896
Metropolitan Sewerage	-	7,084,475	95,716,777	102,801,252
Metropolitan Water	-	8,170,743	54,076,368	62,247,111
State Recreation Areas	-	4,205,772	32,359,442	36,565,214
Fed. Highway Constr. Program	(31,100,457)	296,543,252	392,933,440	658,376,235
Capital Improvements	-	1,377,020	11,059,470	12,436,490
	$132,450,438	$625,237,897	$1,670,236,933	$2,427,925,268

It should be noted that accounts payable is not a valid liability but rather a reserve for encumbrances for those accounts which expire at the close of the fiscal year, and as such should not be classified as a liability but as part of fund equity.

(14) Scope Limitation - Tax Returns

Due to statutory restrictions imposed upon the Department of the State Auditor, we are unable to audit tax revenues which account for a substantial portion of state income. Chapter 11, Section 12 of the General Laws, which empowers the Auditor's Department to conduct audits, specifically forbids the Auditor's Department acess to tax returns, as follows:

> "...the authorized officers and employees of said department of the state auditor shall have access to such accounts at reasonable times and said department may require the production of books, documents, and vouchers, except tax returns, relating to any matter within the scope of such audit." (emphasis added)

Of total state revenues of $6,757,575,206. taxes represented $4,193,981,585. or 62.1%.

(15) Subsequent Events

A. On December 1, 1981 the Commonwealth issued general obligation bonds totalling $175,000,000. Provisions require payment of such bonds to begin December 1, 1982 and all such bonds to be retired by or on December 1, 2001.

This bond issue included the following bonds:

General Bonds	$ 99,325,000
Highway Bonds	50,100,000
State Recreation Areas Bonds	2,450,000
Metropolitan District Park Bonds	10,825,000
Metropolitan District Water Bonds	12,300,000
	$175,000,000

B. A supplemental appropriation was passed and approved on August 6, 1981. In order to make these funds available for expenditure, it is necessary to encumber the entire amount of this act (Chapter 392, Acts of 1981) for those appropriations expiring June 30, 1981. The General Laws of the Commwealth prohibit the Comptroller from recognizing any liability or expenditure commitment in excess of appropriated funds available (G.L. (Ter. Ed.) C.29, S.26, as amended). Certain expenditure commitments resulting from the provisions of statutory programs such as Welfare, Medicaid, and State Aid to cities and towns, create a liability to the Commonwealth for which no appropriation is available. Such liabilities are not measurable as these items are not usually received until the succeeding fiscal year. These expenditure commitments are not recorded as encumbrances or accounts payable in the year in which they are incurred, nor is any reserve established for these items. Such expenditure commitments are reported as expenditures in the year in which they are liquidated, generally, the following fiscal year.

(16) Rounding Off

Totals on statements may not add due to rounding off.

STATISTICAL

SECTION

SCHEDULE I

STATE DEBT

ANALYSIS OF ACTIVITY

State Debt, July 1, 1980:		
Long Term Debt	$2 828 895 147	
Temporary Notes	168 883 963	$2 997 779 110
Increased by issue of-		
Serial Bonds:		
Capital Outlay Loan, Act of 1971	5 000 000	
Capital Outlay Loan, Act of 1974	3 000 000	
Capital Outlay Loan, Act of 1976	12 530 000	
Capital Outlay Loan, Act of 1977	21 000 000	
Capital Outlay Loan, Act of 1978	20 000 000	
Capital Outlay Loan, Act of 1979	30 000 000	
Capital Outlay Loan - Consent Decree, Act of 1980	18 700 000	
Airport Capital Outlay, Act of 1973	195 000	
General Obligation - Public Housing Bonds	56 250 000	
Public Housing Modernization and Renovation, Act of 1970	27 075 000	
Metropolitan Flood Control, Act of 1972	800 000	
Clam River Watershed Improvement Project, Act of 1974	200 000	
Shore Protection and River and Harbor, Act of 1973	1 030 000	
Drainage and Flood Control, Act of 1975	825 000	
Agricultural Preservation Restriction, Act of 1977	2 475 000	
Drinking Water Facilities, Act of 1978	6 000 000	
Highway Improvements, Act of 1976	795 000	
Highway Improvements, Act of 1977	32 560 000	
Highway Improvements, Act of 1978	1 100 000	
Highway Improvements, Act of 1979	1 000 000	
Government Land Bank - Serial Bonds	5 000 000	
Fisheries and Game Capital Outlay, Act of 1972	185 000	
State Recreation Areas, Act of 1976	200 000	
State Recreation Areas, Act of 1978	2 200 000	
State Recreation Areas, Act of 1979	800 000	
Boston Harbor Islands Acquisition, Act of 1970	550 000	
Charles River Basin Improvement, Act of 1962	300 000	
M.D.C. Somerville Marginal Conduit, Act of 1966	120 000	
Revere and Nantasket Beach Reservation, Act of 1967	110 000	
Public Housing Modernization and Renovation, Act of 1970	3 900 700	
Capital Outlay Consent Decree, Act of 1980	6 497 500	260 398 200
Temporary Notes:		
Massachusetts Bay Transportation Authority		197 805 668
		3 455 982 978
Decreased by redemption of		
Serial Bonds	276 810 866	
Temporary Notes	168 883 963	445 694 829
State Debt, June 30, 1981:		
Long Term Debt	2 812 482 481	
Temporary Notes	197 805 668	$3 010 288 149

See accompanying notes to financial statements.

SCHEDULE II

STATE DEBT

UNISSUED BONDS AND NOTES AS OF JUNE 30, 1981

The bonds and notes authorized which have not been issued as of June 30, 1981 are as follows:

GENERAL FUND LOANS:			
Capital Outlay, Act of 1958	$ -	a	
Capital Outlay, Act of 1968	747 575	b	
Capital Outlay, Act of 1971	9 463 136	c	
Capital Outlay, Act of 1973	8 667 319	d	
Capital Outlay, Act of 1974	32 178 754	e	
Capital Outlay, Act of 1976	24 540 467	f	
Capital Outlay, Act of 1977	39 725 000		
Capital Outlay, Act of 1978	113 120 000		
Capital Outlay, Act of 1979	133 348 600	g	
Capital Outlay, Act of 1979	6 000 000	h	
Capital Outlay, Act of 1980	135 487 439	i	
Capital Outlay, Consent Decree, Act of 1980	27 675 026	j	
Special Capital Outlay, Act of 1964	4 204		
Special Capital Outlay, Act of 1965	10 325		
Airport Capital Outlay, Act of 1973	205 000		
Airport Capital Outlay, Act of 1979	1 500 000		
Capital Outlay Energy, Act of 1979	4 500 000		
Energy Conservation, Act of 1979	15 000 000		
Alternative Energy Development, Act of 1979	5 000 000		
General Obligation Public Housing, Act of 1976	193 731 956	k	
Public Housing - Modernization and Renovation	102 459 794	m	
Public Housing - Clearance and Disposition	12 500 000		
Neighborhood Housing, Act of 1980	1 500 000		
State Government Center, Act of 1971	385 198	n	
Civic and Convention Center, Act of 1980	30 000 000		
Parking Facility, Act of 1980	12 500 000		
Drinking Water Facility, Act of 1978	69 000 000		
Water Supply System Rehabilitation, Act of 1979	10 000 000		
Groundwater Survey, Act of 1979	2 500 000		
Solid Waste Disposal, Act of 1969	10 000 000		
SuAsCo Watershed Project, Act of 1960 - temporary notes	3 159		
Quaboag River Watershed Project, Act of 1962	47 577		
Quaboag River Watershed Improvement Project, Act of 1968	120 692		
University of Massachusetts - Boston Campus, Act of 1969	-		
Massachusetts Correctional Institution - Bridgewater, Act of 1967	20 792		
Westfield River West Branch Watershed Improvement Project, Act of 1968	57 859	p	
Washington Mountain Brook Watershed Improvement Project, Act of 1968	46 012		
Shore Protection and River and Harbor, Act of 1968	530 000		
Shore Protection and River and Harbor, Act of 1970	1 000 000		
Shore Protection and River and Harbor, Act of 1973	1 570 000		
Disaster Relief, Act of 1972	1 184 033		
Water Pollution Control, Act of 1966	28 300 000		
Water Pollution Control, Act of 1970	140 764 713		
Metropolitan Flood Control, Act of 1972	197 994	q	
Metropolitan Flood Control, Act of 1975	5 000 000		
Drainage and Flood Control, Act of 1975	-	r	
Water Resources Impoundment Site, Act of 1970	4 750 000		
Agricultural Preservation Restriction, Act of 1977	2 525 000		
Rail Transportation, Act of 1977	15 000 000		$1 205 867 734
HIGHWAY FUND:			
Highway Improvement, Act of 1972	10 000 000		
Highway Improvement, Act of 1974	10 005	s	
Highway Improvement, Act of 1975	500 000		
Highway Improvement, Act of 1977	23 340 000		
Highway Improvement, Act of 1979	600 000		
Highway Improvement, Act of 1979	159 600 000		
Highway Equipment, Act of 1979	3 000 000	t	
Highway Improvement, Act of 1980	633 000		207 683 005
METROPOLITAN PARKS FUND LOANS:			
Metropolitan District Commission Recreation, Act of 1970	1 922 133		
Metropolitan District Commission Athletic Plant, Act of 1970	731 235	u	
Metropolitan Recreational and Environmental, Act of 1972	328 500	v	
Metropolitan Parks District, Act of 1974	6 996 543		
Metropolitan Parks District, Act of 1976	1 824 645	w	
Metropolitan Parks District, Act of 1978	1 475 000		
Metropolitan Parks District, Act of 1978	20 742 000		
Metropolitan Parks District, Act of 1979	6 425 000		
Metropolitan Parks District, Act of 1980	20 026 000		

SCHEDULE II

STATE DEBT

UNISSUED BONDS AND NOTES AS OF JUNE 30, 1981

The bonds and notes authorized which have not been issued as of June 30, 1981 are as follows:

METROPOLITAN PARKS FUND LOANS: (Continued)			
Charles River Basin Improvement, Act of 1962	$ 31 301		
Charles River Flood Control, Act of 1961	3 614 300		
Charles River Water Quality, Act of 1972	344		
Metropolitan District Commission Somerville Marginal Conduit, Act of 1966	1 590 000		
Revere and Nantasket Beach Reservation, Act of 1967	100 000		
Tenean Beach, Act of 1967	10 000		$ 65 920 616
Sawmill Brook Valley and Brook Farm Conservation, Act of 1973			
METROPOLITAN SEWERAGE FUND LOANS:			
Metropolitan Sewerage, Act of 1970	3 250 000		
Metropolitan Sewerage, Act of 1972	67 254 000		
Metropolitan Sewerage Relief, Act of 1973	428 766		
Metropolitan Sewerage District, Act of 1974	3 466 187	x	74 398 953
METROPOLITAN WATER FUND LOANS:			
Metropolitan Water District Additional, Act of 1967	3 983 800	y	
Metropolitan Water District Additional, Act of 1970	21 697 581		
Metropolitan Water District Additional, Act of 1971	1 785 000		
Metropolitan Water District Additional, Act of 1979	9 000 000		
Metropolitan Water District, Act of 1976	3 410 000	z	
Metropolitan Water District, Act of 1978	8 650 000		
Metropolitan Water District, Act of 1979	12 500 000	aa	
Metropolitan Water District, Act of 1980	7 050 000		
Clinton Wastewater Treatment, Act of 1980	19 000 000		87 056 381
STATE RECREATION AREAS FUND LOANS:			
Outdoor Recreation Capital Outlay, Act of 1964	3 983		
Outdoor Recreation Capital Outlay, Act of 1970	936 151		
Outdoor Recreation Capital Outlay, Act of 1972	912 292	bb	
State Recreation Areas, Act of 1974	4 300 000		
State Recreation Areas, Act of 1976	3 495 000		
State Recreation Areas, Act of 1978, C.920, S. 12	1 425 000		
State Recreation Areas, Act of 1978, C. 513,S. 12	12 680 500		
State Recreation Areas, Act of 1979	3 200 000	cc	
State Recreation Areas, Act of 1980	3 720 000		
Boston Harbor Islands Acquisition, Act of 1970	134 787		
Department of Natural Resources Recreation Facilities: Capital Outlay, Act of 1969	569 149		31 376 862
INLAND FISHERIES AND GAME FUND LOANS: Fisheries and Game Capital Outlay, Act of 1972			4 088
GOVERNMENT LAND BANK Serial Bonds			20 000 000
TOTAL			$1 692 207 643

Reduction of Authorizations

a.	$ 4 696	q.	$ 2 006
b.	151 176	r.	7 099
c.	689 498	s.	9 736
d.	280 978	t.	30 000
e.	479 226	u.	2 268 765
f.	3 374 523	v.	2 447 500
h.	3 047 016	w.	355
j.	5 134 974	x	4 533 813
k.	15 518 044	y.	500
m.	2 765 206	z.	165 000
n.	9 101	aa.	265 000
p.	1 242 141	bb.	14 637
		cc.	6 500 000

Increased Authorizations

g.	$2 463 020
i.	4 601 850

See accompanying notes to financial statements.

SCHEDULE III

PROJECTED DEBT SERVICE REQUIREMENTS AS OF JUNE 30, 1981

(by Fund, by Year)

Fiscal Year	GENERAL FUND			HIGHWAY FUND			METROPOLITAN DISTRICT FUNDS			OTHER FUNDS		
	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest
1982	$ 237 236 127	$ 123 354 000	$ 113 882 127	$ 84 855 643	$ 48 045 000	$ 36 810 643	$ 30 234 795	$ 17 667 750	$ 12 567 045	$10 504 102	$ 7 509 250	$ 2 994 852
1983	229 652 345	122 670 000	106 982 345	79 730 020	45 595 000	34 135 020	28 880 201	17 105 750	11 774 451	9 286 936	6 704 250	2 582 686
1984	239 703 004	135 333 748	104 369 256	77 703 092	45 890 732	31 812 360	27 304 095	16 304 000	11 000 095	6 377 083	4 143 000	2 234 083
1985	213 792 655	120 596 000	93 196 655	72 254 406	43 340 000	28 914 406	26 295 699	16 050 000	10 245 699	5 598 581	3 633 000	1 965 581
1986	200 945 630	114 676 000	86 269 630	67 214 246	40 840 000	26 374 246	25 035 127	15 581 250	9 453 877	4 363 305	2 626 750	1 736 555
1987	193 049 048	113 594 000	79 455 048	63 972 524	40 065 000	23 887 524	23 873 785	15 113 250	8 760 535	3 892 101	2 338 750	1 553 351
1988	184 747 215	112 134 000	72 613 215	59 256 316	37 825 000	21 431 316	22 436 734	14 381 250	8 055 484	3 048 457	1 648 750	1 399 707
1989	176 746 842	110 849 000	65 897 842	56 886 309	37 825 000	19 061 309	20 305 295	12 923 250	7 382 045	2 932 563	1 648 750	1 283 813
1990	169 578 632	110 226 000	59 352 632	51 116 489	34 340 000	16 776 489	19 196 238	12 439 250	6 756 988	2 820 326	1 648 750	1 171 576
1991	161 563 592	108 849 000	52 714 592	48 948 419	34 340 000	14 608 419	17 721 212	11 560 250	6 160 962	2 702 307	1 643 750	1 058 557
1992	151 673 986	105 529 000	46 144 986	41 208 391	28 665 000	12 543 391	16 982 679	11 397 250	5 585 429	2 538 589	1 593 750	944 839
1993	136 062 471	96 224 000	39 838 471	39 316 906	28 665 000	10 651 906	16 055 726	11 035 250	5 020 476	2 426 120	1 593 750	832 370
1994	123 564 742	89 690 000	33 874 742	37 417 526	28 660 000	8 757 526	15 243 906	10 778 250	4 465 656	2 307 976	1 588 750	719 226
1995	115 297 928	87 280 000	28 017 928	35 520 254	28 660 000	6 860 254	14 466 487	10 548 250	3 918 237	2 194 160	1 588 750	605 410
1996	89 424 546	66 870 000	22 554 546	30 183 878	25 180 000	5 003 878	12 192 703	8 760 250	3 432 453	2 079 662	1 588 750	490 912
1997	84 273 334	66 260 000	18 013 334	22 439 330	19 130 000	3 309 330	11 505 333	8 565 250	2 940 083	1 964 549	1 588 750	375 799
1998	71 799 030	58 225 000	13 574 030	18 173 390	16 105 000	2 068 390	9 858 133	7 340 250	2 517 883	1 712 289	1 448 750	263 539
1999	62 943 541	53 330 000	9 613 541	12 558 592	11 455 000	1 103 592	9 145 866	6 999 250	2 146 616	1 254 420	1 098 750	155 670
2000	57 848 210	51 965 000	5 883 210	2 952 825	2 655 000	297 825	7 094 525	5 303 000	1 791 525	802 955	735 000	67 955
2001	50 218 023	47 915 000	2 303 023	1 861 200	1 775 000	86 200	5 934 101	4 388 000	1 546 101	176 000	160 000	16 000
2002	3 372 640	3 160 000	212 640				5 627 705	4 258 000	1 369 705			
2003	1 437 520	1 360 000	77 520				4 560 621	3 354 000	1 206 621			
2004							3 840 492	2 769 000	1 071 492			
2005							3 570 082	2 619 000	951 082			
2006							3 087 570	2 250 000	837 570			
2007							2 805 142	2 057 000	748 142			
2008							2 623 195	1 962 000	661 195			
2009							2 515 413	1 938 000	577 413			
2010							2 379 271	1 884 000	495 271			
2011							1 918 345	1 500 000	418 345			
2012							1 650 425	1 300 000	350 425			
2013							1 339 830	1 045 000	294 830			
2014							1 275 570	1 025 000	250 570			
2015							1 211 590	1 005 000	206 590			
2016							959 550	795 000	164 550			
2017							718 673	590 000	128 673			
2018							690 132	590 000	100 132			
2019							656 593	585 000	71 593			
2020							628 337	585 000	43 337			
2021							373 108	355 000	18 108			
2022							24 560	20 000	4 560			
2023							23 420	20 000	3 420			
2024							22 280	20 000	2 280			
2025							21 140	20 000	1 140			
	$2 954 931 061	$1 900 089 748	$1 054 841 313	$903 569 756	$599 075 732	$304 494 024	$402 285 683	$266 787 000	$135 498 683	$68 982 481	$46 530 000	$22 452 481

See accompanying notes to financial statements.

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SCHEDULE IV

STATE DEBT

DEBT SERVICE REQUIREMENTS AS OF JUNE 30, 1981 TO MATURITY

GENERAL FUND LOANS	Latest Maturity (a)	Principal	Interest	Total
Capital Outlay, Act of 1957	1982	$ 125 000	$ 2 788	$ 127 788
Capital Outlay, Act of 1958	1984	815 000	33 745	848 745
Capital Outlay, Act of 1959	1985	2 160 000	110 950	2 270 950
Capital Outlay, Act of 1960	1986	4 325 000	247 200	4 572 200
Capital Outlay, Act of 1961	1987	7 365 000	612 100	7 977 100
Capital Outlay, Act of 1962	1988	5 420 000	438 740	5 858 740
Capital Outlay, Act of 1963	1989	12 280 000	1 467 950	13 747 950
Capital Outlay, Act of 1964	1990	20 585 000	3 699 825	24 284 825
Capital Outlay, Act of 1965	1991	22 950 000	5 368 800	28 318 800
Capital Outlay, Act of 1966	1992	28 350 000	7 542 125	35 892 125
Capital Outlay, Act of 1967	1992	40 700 000	11 590 500	52 290 500
Capital Outlay, Act of 1968	1994	53 830 000	15 666 453	69 496 453
Capital Outlay, Act of 1969	1995	66 500 000	22 684 250	89 184 250
Capital Outlay, Act of 1970	1995	187 255 000	67 261 875	254 516 875
Capital Outlay, Act of 1971	1997	107 570 000	50 278 865	157 848 865
Capital Outlay, Act of 1973	1997	24 000 000	12 288 000	36 288 000
Capital Outlay, Act of 1974	2001	64 300 000	34 212 800	98 512 800
Capital Outlay, Act of 1976	2001	33 565 000	26 622 805	60 187 805
Capital Outlay, Act of 1977	2001	21 000 000	22 772 880	43 772 880
Capital Outlay, Act of 1979	2001	30 000 000	32 342 850	62 342 850
Capital Outlay, Act of 1980	2001	20 000 000	20 838 000	40 838 000
Capital Outlay, Consent Decree, Act of 1980	2001	25 177 505	20 845 951	46 023 456
General Obligation Public Housing, Act of 1976 - Term Bonds	2001	123 970 000	93 799 841	217 769 841
General Obligation Public Housing, Act of 1976	2001	613 640 000	432 197 810	1 045 837 810
State Office Building, Act of 1960	1985	4 290 000	283 490	4 573 490
State Office Building, Act of 1966	1985	200 000	44 000	244 000
State Government Center, Act of 1960	1985	7 940 000	787 345	8 727 345
State Government Center, Act of 1966	1992	495 000	149 738	644 738
State Government Center, Act of 1968	1991	1 485 000	368 625	1 853 625
State Government Center, Act of 1970	1993	1 200 000	360 000	1 560 000
State Government Center, Act of 1971	1997	21 230 000	8 707 340	29 937 340
Southeastern Mass. University, Act of 1976	1998	3 910 000	1 927 630	5 837 630
University of Mass. Medical School, Act of 1965	1989	680 000	119 680	799 680
University of Mass. Medical School, Act of 1967	1997	15 690 000	6 855 570	22 545 570
University of Mass. Boston Campus, Act of 1966	1988	615 000	92 190	707 190
University of Mass. Boston Campus, Act of 1969	1985	28 550 000	8 302 860	36 852 860
Mass. Correctional Institution - Bridgewater, Act of 1967	1995	660 000	217 800	877 800
Airport Capital Outlay, Act of 1973	1997	1 415 000	708 924	2 123 924
Castle Island Facilities, Act of 1951	1990	306 000	24 097	330 097
East Boston Terminal Facilities, Act of 1952	1990	1 406 000	126 562	1 532 562
City of Chelsea Disaster Relief, Act of 1973	1985	200 000	26 000	226 000
Drainage & Flood Control, Act of 1955	1999	4 325 000	1 265 050	5 590 050
Drainage & Flood Control, Act of 1961	1983	150 000	14 625	164 625
Drainage & Flood Control, Act of 1963	1985	2 580 000	315 000	2 895 000
Drainage & Flood Control, Act of 1968	1993	900 000	270 000	1 170 000
Drainage & Flood Control, Act of 1969	1993	600 000	187 200	787 200
Drainage & Flood Control, Act of 1970	1994	1 300 000	432 250	1 732 250
Drainage & Flood Control, Act of 1972	1997	1 390 000	702 080	2 092 080
Drainage & Flood Control, Act of 1975	2000	2 265 000	1 548 424	3 813 424
Agricultural Preservation Restriction, Act of 1977	1991	2 475 000	1 259 520	3 734 520
Metropolitan Flood Control, Act of 1972	1997	1 500 000	844 650	2 344 650
Three Rivers, Mass. Local Flood Protection, Act of 1963	1990	90 000	22 275	112 275
New Bedford Hurricane Barrier, Act of 1962	1996	3 106 000	654 898	3 760 898
Water Pollution Control, Act of 1966	1997	80 370 000	32 286 550	112 656 550
Water Pollution Control, Act of 1970	2000	93 918 359	50 425 686	144 344 045

Winthrop Harbor Pollution Elimination & Land Reclamation, Act of 1963	1988	875 000	154 000	1 029 000
Clam River Watershed Improvement Project, Act of 1968	1983	60 000	4 680	64 680
Calm River Watershed Improvement Project, Act of 1974	1989	200 000	92 250	292 250
SuAsCo Watershed Project Plan, Act of 1970	1985	640 000	82 320	722 320
Washington Mt. Brook Watershed Project, Act of 1968	1983	50 000	2 750	52 750
Drinking Water Facility, Act of 1978	2001	6 000 000	6 251 400	12 251 400
Shore Protection & River & Harbor, Act of 1965	1987	1 020 000	154 135	1 174 135
Shore Protection & River & Harbor, Act of 1968	1995	1 385 000	433 980	1 818 980
Shore Protection & River & Harbor, Act of 1970	1995	1 050 000	448 875	1 498 875
Shore Protection & River & Harbor, Act of 1973	1999	3 090 000	1 967 504	5 057 504
South Bay Roxbury Canal Dorchester Brook Improvement, Act of 1962	1988	1 510 000	152 210	1 666 210
Water Resources Impoundment Site, Act of 1970	1985	120 000	15 360	135 360
Costal & Inland Wetlands Capital Outlay, Act of 1971	1986	1 650 000	262 650	1 912 650
Mass. Bicentennial Development, Act of 1974	1986	1 250 000	285 000	1 535 000
Public Housing Clearance & Disposition, Act of 1973	1998	6 070 000	3 042 515	9 112 515
Public Housing Modernization & Renovation, Act of 1970	2001	57 191 884	33 361 802	90 553 686
Community Development Finance Corp. Shares, Act of 1976	1988	7 000 000	1 596 000	8 596 000
Vietnam Conflict, Act of 1973	1986	4 550 000	576 000	5 126 000
Prisons & Hospitals Special	Demand	219 000	10 950	229 950
Disaster Relief, Act of 1972	1996	760 000	450 720	1 210 720
Rail Transportation, Act of 1975	2000	4 275 000	3 235 050	7 510 050
Total General Fund Loans		1 900 089 748	1 054 841 313	2 954 931 061
GOVERNMENT LAND BANK FUND LOANS				
Serial Bonds	2000	18 500 000	12 665 994	31 165 994
HIGHWAY FUND LOANS				
Highway Improvement, Act of 1956	1982	2 450 000	57 825	2 507 825
Highway Improvement, Act of 1962	1984	6 350 000	348 225	6 698 225
Highway Improvement, Act of 1963	1983	10 000 000	796 000	10 796 000
Highway Improvement, Act of 1965	1989	43 190 000	7 968 920	51 158 920
Highway Improvement, Act of 1967	1991	58 830 000	14 868 988	73 698 988
Highway Improvement, Act of 1972	1997	168 020 000	90 538 200	258 558 200
Highway Improvement, Act of 1973	1995	12 250 000	5 696 250	17 946 250
Highway Improvement, Act of 1974	1997	7 760 000	3 792 700	11 552 700
Highway Improvement, Act of 1975	1999	79 050 000	39 277 650	118 327 650
Highway Improvement, Act of 1976	2001	795 000	685 385	1 480 385
Highway Improvement, Act of 1978	2001	1 100 000	1 201 640	2 301 640
Highway Improvement, Act of 1977	2001	187 155 733	123 976 372	311 132 105
Highway Improvement, Act of 1979	2001	1 000 000	1 041 900	2 041 900
Rail Transportation, Act of 1975	2000	14 000 000	9 994 375	23 994 375
Transportation Building, Act of 1975	1999	7 125 000	4 249 594	11 374 594
Total Highway Fund Loans		599 075 733	304 494 024	903 569 757
INLAND FISHERIES AND GAME FUND LOANS				
Inland and Water Acquisition and Development, Act of 1968	1991	500 000	126 500	626 500
Capital Outlay, Act of 1972	1987	185 000	45 344	230 344
Coastal and Inland Wetlands Capital Outlay, Act of 1968	1986	550 000	87 550	637 550
Total Inland Fisheries & Game Fund Loans		1 235 000	259 394	1 494 394
STATE RECREATION AREAS FUND LOANS				
Horseneck Beach Reservation, Act of 1955 - Land	1985	170 000	9 570	179 570
Fort Phoenix Beach Improvement, Act of 1962	1997	240 000	71 400	311 400
Outdoor Recreation Capital Outlay, Act of 1964	1987	990 000	147 570	1 137 570
Outdoor Recreation Capital Outlay, Act of 1968	1983	2 800 000	160 655	2 960 655
Outdoor Recreation Capital Outlay, Act of 1970	1984	2 300 000	229 000	2 529 000
Outdoor Recreation Capital Outlay, Act of 1972	1987	3 510 000	756 390	4 266 390

(a) Fiscal Year

See accompanying notes to financial statements.

SCHEDULE IV

STATE DEBT

DEBT SERVICE REQUIREMENTS AS OF JUNE 30, 1981 TO MATURITY

STATE RECREATION AREAS FUND LOANS (Continued)	Latest Maturity (a)	Principal	Interest	Total
Coastal and Inland Wetlands Capital Outlay, Act of 1971	1986	$ 550 000	$ 87 550	$ 637 550
Boston Harbor Islands Acquisition, Act of 1970	1999	655 000	391 318	1 046 318
State Recreation Areas, Act of 1974	2000	5 575 000	3 161 950	8 736 950
State Recreation Areas, Act of 1976	2001	1 005 000	800 790	1 805 790
State Recreation Areas, Act of 1976	2001	2 200 000	2 292 180	4 492 180
State Recreation Areas, Act of 1976	2001	800 000	833 520	1 633 520
Department of Natural Resources Recreational Facilities:				
Capital Outlay, Act of 1969	1985	2 500 000	315 750	2 815 750
Capital Outlay, Act of 1970	1983	1 800 000	86 250	1 886 250
Capital Outlay, Act of 1971	1985	1 700 000	183 200	1 883 200
Total State Recreation Areas Fund Loans		26 795 000	9 527 093	36 322 093
METROPOLITAN PARKS DISTRICT FUND LOANS				
Charles River Basin Improvement, Act of 1957	1990	1 548 000	295 009	1 843 009
Charles River Basin Improvement, Act of 1962	1995	4 315 000	1 668 978	5 983 978
Charles River Flood Control, Act of 1961	1986	690 000	143 602	833 602
Charles River Water Quality, Act of 1972	1997	2 380 000	1 222 345	3 602 345
Lynn-Nahant Beach Erosion, Act of 1956	2000	205 000	105 081	310 081
Metropolitan District Beach Erosion, Act of 1956	1990	551 000	79 593	630 593
Metropolitan District Commission Recreational, Act of 1962	1993	330 000	15 855	345 855
Metropolitan District Commission Recreational, Act of 1963	1987	1 350 000	158 250	1 508 250
Metropolitan District Commission Recreational, Act of 1965	1986	850 000	99 550	949 550
Metropolitan District Commission Recreational, Act of 1968	1983	450 000	17 750	467 750
Metropolitan District Commission Recreational, Act of 1970	1995	5 205 000	2 067 932	7 272 932
Metropolitan District Commission, Franklin Park Zoo Improvement, Act of 1965	1988	945 000	165 865	1 110 865
Metropolitan Recreational & Environmental, Act of 1972	1997	14 500 000	6 618 305	21 118 305
Metropolitan District Parks, Act of 1961	1983	515 000	20 315	535 315
Metropolitan Parks District, Act of 1974	1999	6 050 000	3 499 550	9 549 550
Metropolitan Parks District, Act of 1976	2000	4 175 000	2 919 400	7 094 400
Metropolitan Parks District, Act of 1978	2000	2 850 000	2 156 700	5 006 700
Mystic River Dam, Act of 1957	1990	2 061 000	299 801	2 360 801
Mystic River Dam, Act of 1963	1995	5 740 000	1 761 760	7 501 760
Neponset River Drainage & Flood Control, Act of 1961	1986	450 000	34 425	484 425
Metropolitan District Commission, Somerville Marginal Conduit, Act of 1966	1998	120 000	72 576	192 576
Revere and Nantasket Beach Reservation, Act of 1967	1992	430 000	144 923	574 923
Revere Beach Improvement, Act of 1975	1999	4 500 000	2 805 375	7 305 375
Wollaston Beach-Quincy Shore Reservation, Act of 1967	1992	660 000	232 320	892 320
Boston Harbor Islands Acquisition, Act of 1970	1999	1 965 000	1 173 952	3 138 952
Total Metropolitan Parks District Fund Loans		62 835 000	27 779 212	90 614 212
METROPOLITAN SEWERAGE DISTRICT FUND LOANS				
Metropolitan District Sewerage, Act of 1949	1990	6 025 000	799 080	6 824 080
Metropolitan District Sewerage, Act of 1951	1985	264 000	14 520	278 520
Metropolitan District Sewerage, Second Loan, Act of 1951	1987	322 000	20 185	342 185
Metropolitan Sewerage, Act of 1951	1995	7 597 000	1 266 444	8 863 444
Metropolitan Sewerage, North District, Act of 1951	1985	144 000	7 920	151 920
Metropolitan District Sewerage, Act of 1953	1985	132 000	7 260	139 260
Metropolitan District Sewerage, Act of 1954 (C. 399)	1989	272 000	42 840	314 840
Metropolitan District Sewerage, Act of 1954 (C. 580)	1987	114 000	9 405	123 405
Metropolitan District Sewerage, North System, Act of 1954	1989	172 000	20 790	192 790
Metropolitan District Sewerage, Act of 1955 (C. 410)	1989	278 000	32 535	310 535
Metropolitan District Sewerage, Act of 1955 (C. 551)	1987	204 000	16 830	220 830

Metropolitan District Sewerage, Act of 1957 (C. 710)	1989	272 000	42 840	314 840
Metropolitan District Sewerage, Act of 1957 (C. 764)	1989	128 000	20 160	148 160
Metropolitan District Sewerage,North System, Act of 1958	1989	40 000	6 300	46 300
Metropolitan Sewerage, Act of 1961	2002	13 524 000	4 330 431	17 854 431
Metropolitan District Sewerage Relief, Act of 1961	2002	2 730 000	898 065	3 628 065
Metropolitan District Sewerage Relief, Act of 1962 (C. 593)	1993	900 000	220 350	1 120 350
Metropolitan District Sewerage Relief, Act of 1962 (C. 655)	2003	1 680 000	437 075	2 117 075
Metropolitan District Sewerage, Act of 1962	2003	2 750 000	1 119 855	3 869 855
Second Metropolitan Sewerage, Act of 1962	2003	5 940 000	2 489 355	8 429 355
Metropolitan District Commission, Malden Relief Sewer, Act of 1966	1998	735 000	349 794	1 084 744
Metropolitan District Sewerage Relief, Act of 1966	2002	440 000	203 468	643 468
Metropolitan Sewerage, Act of 1966	2012	4 665 000	4 302 970	8 967 970
Metropolitan Sewerage, Act of 1967	2011	6 000 000	3 813 000	9 813 000
Metropolitan District Commission, Malden Relief Sewer, Act of 1969	2001	380 000	209 300	589 300
Metropolitan Sewerage, Act of 1970	2015	5 280 000	4 545 450	9 825 450
Metropolitan District Commission, Charles River Marginal Conduit, Act of 1971	2015	4 850 000	2 895 875	7 745 875
Metropolitan Sewerage, Act of 1972	2000	12 900 000	7 328 550	20 228 550
Metropolitan Sewerage, Act of 1973	1999	4 500 000	2 805 375	7 305 375
Metropolitan District Commission, Charles River Marginal Conduit, Act of 1975	1999	9 000 000	5 610 750	14 610 750
Total Metropolitan Sewerage District Fund Loans		92 238 000	43 866 722	136 104 722
METROPOLITAN WATER DISTRICT FUND LOANS				
Metropolitan Additional Water Construction, Act of 1926	1983	160 000	3 200	163 200
Metropolitan Water District-Water Use Development	2005	39 063 000	15 546 604	54 609 604
Metropolitan District Water, Act of 1950	2006	4 341 000	1 402 136	5 743 136
Metropolitan District Water, Act of 1952	2007	3 055 000	1 259 538	4 314 538
Metropolitan District Water Main, Act of 1954	1985	209 000	10 730	219 730
Metropolitan Water District, Clinton Sewage, Act of 1954	1985	84 000	2 940	86 940
Metropolitan Water District Additional, Act of 1956	2010	11 924 000	5 800 801	17 724 801
Metropolitan District Water Main, Act of 1957	1988	518 000	69 300	587 300
Metropolitan District Water Main, Act of 1959	1984	515 000	92 822	607 822
Metropolitan Water District Additional, Act of 1961	2015	6 780 000	2 378 400	9 158 400
Metropolitan Water District Additional, Act of 1962	2016	7 090 000	5 567 725	12 657 725
Metropolitan Water District Additional, Act of 1964	1996	750 000	210 000	960 000
Metropolitan Water District Additional, Act of 1966	2020	9 215 000	8 628 588	17 843 588
Metropolitan Water District Additional, Act of 1967	2000	16 530 000	15 435 610	31 965 610
Metropolitan Water District Additional, Act of 1968	1990	1 200 000	309 060	1 509 060
Metropolitan Water District Additional, Act of 1970	2000	3 135 000	2 372 370	5 507 370
Metropolitan Water District Additional, Act of 1971	2025	1 865 000	1 738 555	3 603 555
Metropolitan Water District, Act of 1972	1997	3 430 000	1 744 395	5 174 395
Metropolitan Water District, Act of 1974	1999	900 000	561 075	1 461 075
Metropolitan Water District, Act of 1976	2000	950 000	718 900	1 668 900
Total Metropolitan Water District Fund Loans		111 714 000	63 852 749	175 566 749
Total Long Term Debt		2 812 482 481	1 517 286 501	4 329 768 982
TEMPORARY NOTES				
Massachusetts Bay Transportation Authority	1982	197 805 668	14 056 218	211 861 886
Total State Debt		$3 010 288 149	$1 531 342 719	$4 541 630 868

(a) Fiscal Year

See accompanhing notes to financial statements.

SCHEDULE V
DEBT OF THE AUTHORITIES AND OTHER POLITICAL SUBDIVISIONS GUARANTEED BY THE COMMONWEALTH AS OF JUNE 30, 1981

Housing Authorities (G.L. C. 121B, SS. 34, 41)	$ 41 564 000
University of Massachusetts Building Authority (G.L. C. 75, S. 11, as amended; Acts 1968, C. 400)	65 870 000
Southeastern Massachusetts University Building Authority (G.L. C. 75B, S. 8 as amended; Acts 1966, C. 666)	18 540 000
Massachusetts State College Building Authority (G.L. C. 73, S. 14, as amended; Acts 1970, C. 845)	49 915 000
University of Lowell Building Authority (G.L. C. 75A, S. 8, as amended; Acts 1970, C. 189)	13 765 000
Town of Mashpee (Chapter 385, Acts of 1976)	3 300 000
Total Guaranteed Debt by the Commonwealth	$192 904 000

SCHEDULE VI
PER CAPITA STATE DEBT
Fiscal Years 1972-1981

Year	Principal	Interest	Total Debt Service	Per Capita Principal	Per Capita Debt Service
1972	$1 489 661 259	$ 528 552 583	$2 018 213 842	$262 a	$355 a
1973	1 591 642 737	572 215 187	2 163 357 924	280 a	380 a
1974	1 585 367 827	563 627 839	2 148 995 666	279 a	378 a
1975	2 205 943 026	814 179 259	3 020 122 285	381 b	522 b
1976	3 026 680 849	1 680 760 918	4 707 441 767	523 b	813 b
1977	2 978 871 976	1 661 800 200	4 640 672 176	515 b	802 b
1978	2 983 591 356	1 641 119 563	4 624 710 919	515 b	799 b
1979	3 098 501 295	1 513 324 824	4 611 826 119	535 b	797 b
1980	2 998 279 110	1 448 133 422	4 446 412 532	523 c	775 c
1981	2 812 482 481	1 517 286 501	4 329 768 982	490 c	755 c

Population Used For Per Capita Computations Based on:

a. 1970 Federal Census - 5,689,170

b. 1975 State Census - 5,789,478

c. 1980 Federal Census - 5,737,037

See accompanying notes to financial statements.

SCHEDULE VII
SUMMARY TAX REVENUES BY SOURCE
ALL GOVERNMENTAL FUND TYPES
FISCAL YEARS ENDED JUNE 30, 1972 - 1981
(000's Omitted)

	Total 1972 thru 1980	Add 1981	Total 1972-1981
Income	$10 909 331	$2 057 945	$12 967 276
Sales and Use	4 351 217	859 716	5 210 933
Corporations	2 702 964	441 922	3 144 886
Motor Fuel	1 790 615	237 528	2 028 143
Cigarette	1 055 698	148 555	1 204 253
Insurance	786 865	114 083	900 948
Inheritance & Estate	636 645	82 020	718 665
Alcoholic Beverages	643 745	84 747	728 492
Banks	394 557	76 505	471 062
State Racing	285 439	32 268	317 706
Public Service	152 084	17 642	169 726
Room Occupancy	101 430	22 094	123 524
Deeds	80 595	12 967	93 562
Beano	24 076	4 694	28 770
Sundry	7 952	1 295	9 247
TOTAL	$23 923 212	$4 193 981	$28 117 193

See accompanying notes to financial statements.

SCHEDULE VIII

TAX REVENUES BY SOURCE

ALL GOVERNMENTAL FUND TYPES

FOR THE FISCAL YEARS ENDED JUNE 30, 1972-1981

(000's Omitted)

Source	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981
Income	$ 743 628	$ 876 373	$ 971 030	$ 985 616	$1 216 149	$1 191 541	$1 433 577	$1 631 384	$1 860 033	$2 057 945
Sales and Use	236 697	274 114	312 554	314 838	472 491	594 966	681 851	717 710	745 996	859 716
Corporations	213 934	235 835	262 488	222 866	271 145	324 511	332 685	400 640	438 860	441 922
Motor Fuel	172 852	184 235	180 989	179 913	205 667	214 168	217 017	223 739	212 035	237 528
Cigarette	79 057	83 578	86 049	85 836	149 157	142 759	142 972	142 272	144 018	148 555
Insurance	68 985	66 138	69 174	74 369	92 708	95 314	103 227	105 433	111 517	114 083
Inheritance and Estate	61 245	77 509	63 878	61 174	58 707	71 924	87 944	75 312	78 952	82 020
Alcoholic Beverages	58 906	61 407	64 810	64 545	76 752	77 084	79 631	79 979	80 631	84 747
Banks	33 754	35 443	33 802	39 628	37 771	44 077	44 913	55 433	70 456	76 505
State Racing	29 982	32 729	31 786	34 984	34 265	33 767	29 831	28 620	29 474	32 268
Public Service	8 757	7 139	6 926	6 028	16 615	29 438	26 328	27 785	23 068	17 642
Room Occupancy	7 428	8 027	7 849	9 665	10 515	11 050	13 539	15 526	17 831	22 094
Deeds	6 731	8 329	7 082	6 239	7 252	8 853	10 728	12 415	12 246	12 967
Beano	214	2 026	2 735	1 958	2 504	2 764	3 610	3 908	4 357	4 694
Sundry	527	707	821	913	799	827	934	928	1 496	1 295
Total Tax Collections	$1 722 697	$1 953 589	$2 101 973	$2 088 572	$2 652 497	$2 843 043	$3 208 787	$3 521 084	$3 830 970	$4 193 981

See accompanying notes to financial statements.

SCHEDULE IX

SUMMARY REVENUES BY SOURCE
ALL GOVERNMENTAL FUND TYPES
FOR THE FISCAL YEARS ENDED JUNE 30, 1972 - 1981
(000's Omitted)

	Total 1972-1980	Add 1981	Total 1972-1981
Taxes	$23 923 212	$4 193 981	$28 117 193
Federal Reimbursements	7 047 251	1 169 148	8 216 399
Federal Grants	3 972 861	687 416	4 660 277
Federal Revenue Sharing	588 823	36 212	625 035
Fees, Reimbursements, Sales, Etc.	1 963 453	400 252	2 363 705
Assessments	658 497	93 622	752 119
Motor Vehicle Licenses & Registrations	521 308	103 102	624 410
Lottery	371 428	73 842	445 270
Total Revenue	$39 046 833	$6 757 575	$45 804 408

See accompanying notes to financial statements.

SCHEDULE X
REVENUES BY SOURCE
ALL GOVERNMENTAL FUND TYPES
FOR THE FISCAL YEARS ENDED JUNE 30, 1972 - 1981
(000's Omitted)

	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981
Taxes	$1 722 697	$1 953 589	$2 101 973	$2 088 572	$2 652 497	$2 843 043	$3 208 787	$3 521 084	$3 830 970	$4 193 981
Federal Reimbursements	543 021	563 589	567 614	597 830	785 678	835 374	951 787	1 087 746	1 114 712	1 169 148
Federal Grants	244 393	244 362	258 792	351 874	461 731	484 196	618 209	596 574	712 738	687 416
Federal Revenue Sharing	-	84 949	64 820	64 953	68 824	68 133	88 657	75 758	72 729	36 212
Fees, Reimbursements, Sales, Etc.	119 494	128 371	134 287	162 959	200 199	246 649	276 526	307 293	387 675	400 252
Assessments	49 396	53 346	56 980	71 361	81 391	76 977	83 718	90 273	95 055	93 622
Motor Vehicle Licences & Registrations	43 278	57 469	54 915	59 685	55 038	62 274	59 167	65 706	64 776	103 102
Lottery	-	36 833	36 239	37 581	44 346	53 737	47 074	52 560	63 058	73 842
Total Revenues	$2 722 271	$3 122 508	$3 275 620	$3 433 815	$4 349 704	$4 670 383	$5 333 925	$5 796 994	$6 341 713	$6 757 575

See accompanying notes to financial statements.

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SCHEDULE XI

GENERAL FUND

RECEIPTS BY CLASSIFICATION AND SOURCE FOR THE FISCAL YEAR ENDED JUNE 30, 1981

Classification	Total Receipts	Taxes	Fees, Fines & Penalties	Contributions & Assessments
LEGISLATURE:				
Sergeant-at-Arms	$ 5 400	$ -	$ -	$ -
Document Room	6 098	-	-	-
Bicentennial Commission	19	-	-	-
Total	$ 11 517	$ -	$ -	$ -
JUDICIARY:				
District Courts	$ 8 678 156	$ -	$ 8 298 031	$ -
Probate and Insolvency Courts	3 821 665	-	3 759 924	-
Superior Court	2 731 034	-	2 605 982	-
Municipal Court	1 270 806	-	102 634	-
Land Court	453 183	-	333 660	-
Board of Bar Examiners	222 177	-	222 120	-
District Attorneys	191 731	-	-	-
Housing Court	161 859	-	161 859	-
Supreme Judicial Court	84 826	-	82 165	-
Appeals Court	84 081	-	83 246	-
Reporter of Decisions	38 005	-	-	-
Juvenile Court	24 239	-	8 296	-
Probation Service	415	-	-	-
Total	$ 17 762 377	$ -	$15 657 917	$ -
EXECUTIVE:				
State Quartermaster	$ 81 761	$ -	$ -	$ -
Governor and Council	71 427	-	-	-
Civil Defense Agency	6 024	-	-	-
Adjutant General	2 324	-	-	-
Committee on Criminal Justice	1 787	-	-	-
Total	$ 163 323	$ -	$ -	$ -
SECRETARY:				
Office of The Secretary	$ 7 114 134	$ -	$ 807 784	$ -
Securities Registration	196 500	-	196 500	-
Office of Campaign & Political Finance	4 752	-	-	-
Total	$ 7 315 386	$ -	$ 1 004 284	$ -
TREASURER AND RECEIVER GENERAL:				
Interest on Investments	$ 70 316 551	$ -	$ -	$ -
Unclaimed Deposits & Escheats	24 046 393	-	-	-
State Board of Retirement	17 835 779	-	-	-
State Lottery Commission	16 703 443	-	-	-
State Arts Lottery	744 450	-	-	-
Miscellaneous	85 233	-	-	-
Administration	5 044	-	400	-
Total	$ 129 736 893	$ -	$ 400	$ -
AUDITOR	$ 20 313	$ -	$ -	$ -
ATTORNEY GENERAL	$ 2 422 918	$ -	$ 170 318	$ -
ETHICS COMMISSION	$ 12 256	$ -	$ 8 572	$ -
ADMINISTRATION AND FINANCE:				
Group Insurance Commission	$ 9 765 973	$ -	$ -	$ 2 856 512
Fringe Benefit Recovery	2 930 205	-	-	2 618 987
Bureau of State Buildings	2 166 874	-	-	-
Indirect Cost Recovery	329 731	-	-	324 606
Motor Vehicle Management Bureau	197 491	-	-	-
Division of Hearing Officers	97 607	-	97 607	-
Space Use Recovery	70 691	-	-	475
Purchasing Agents Division	49 493	-	-	-
Executive Office for A & F	17 163	-	-	-
Comptroller's Division	3 903	-	-	-
Commission Against Discrimination	331	-	-	-
Total	$ 15 569 462	$ -	$ 97 607	$ 5 800 580
DEPARTMENT OF REVENUE:				
Bureau of Accounts	$ 1 264 541	$ -	$ 63 085	$ 1 300 204
Division of Corporation	805 850	-	373 842	118 211
Appellate Tax Board	726 501	-	691 089	-
	2 896 892	-	1 128 016	1 418 415
Total	$ 18 466 354	$ -	$ 1 225 623	$ 7 218 995

SCHEDULE XI

GENERAL FUND

RECEIPTS BY CLASSIFICATION AND SOURCE FOR THE FISCAL YEAR ENDED JUNE 30, 1981

Interest & Income	Licenses & Permits	Reimbursement for Services	Rents	Sales	Federal Reimbursement	Miscellaneous
$ -	$ -	$ -	$ -	$ 5 400	$ -	$ -
-	-	-	-	2 054	-	4 044
-	-	-	-	-	-	19
$ -	$ -	$ -	$ -	$ 7 454	$ -	$ 4 063
$ -	$ -	$ -	$ -	$ -	$ -	$ 380 125
-	-	-	-	-	-	61 941
-	-	-	-	-	-	125 052
-	-	-	-	-	-	1 168 172
119 523	-	-	-	-	-	-
-	-	-	-	-	-	57
-	-	-	-	-	-	191 731
-	-	-	-	-	-	-
-	-	-	-	-	-	2 661
-	-	-	-	-	-	835
-	-	-	-	38 005	-	-
-	-	-	-	-	-	15 943
-	-	-	-	-	-	415
$ 119 523	$ -	$ -	$ -	$ 38 005	$ -	$ 1 946 932
$ -	$ -	$ -	$ 79 793	$ -	$ -	$ 1 968
-	17 125	-	-	-	51 020	3 282
-	-	-	-	-	4 849	1 175
-	-	-	-	-	-	2 324
-	-	-	-	-	-	1 787
$ -	$ 17 125	$ -	$ 79 793	$ -	$ 55 869	$ 10 536
$ -	$ 6 032 168	$ -	$ -	$ 273 007	$ -	$ 1 175
-	-	-	-	-	-	-
-	-	-	-	4 752	-	-
$ -	$ 6 032 168	$ -	$ -	$ 277 759	$ -	$ 1 175
$70 316 551	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	24 046 393
-	-	14 692 396	-	-	585 976	2 557 487
-	46 750	16 656 693	-	-	-	-
-	-	744 450	-	-	-	-
-	-	-	-	-	-	85 233
-	-	567	-	-	-	4 077
$70 316 551	$ 46 750	$ 32 094 106	$ -	$ -	$ 585 976	$26 693 110
$ -	$ -	$ 18 136	$ -	$ -	$ -	$ 2 177
$ -	$ -	$ 1 217 456	$ -	$ -	$ -	$ 1 035 144
$ -	$ -	$ -	$ -	$ 487	$ -	$ 3 197
$ -	$ -	$ 6 847 891	$ -	$ -	$ -	$ 1 570
-	-	-	-	-	311 218	-
-	-	-	60 730	1 440	2 073 078	31 626
-	-	-	5 125	-	-	-
-	-	-	549	-	-	196 942
-	-	-	-	-	-	-
-	-	-	70 194	22	-	-
-	-	-	-	49 493	-	-
-	-	17 163	-	-	-	-
-	-	-	-	105	-	3 798
-	-	-	-	-	-	331
$ -	$ -	$ 6 865 054	$ 136 598	$ 51 060	$ 2 384 296	$ 234 267
$ -	$ -	$ -	$ -	$ -	$ -	$ 1 252
-	221 600	-	-	-	-	92 197
-	-	-	-	35 412	-	-
-	$ 221 600	-	-	35 412	-	93 449
$ -	$ 221 600	$ 6 865 054	$ 136 598	$ 86 472	$ 2 384 296	$ 327 716

SCHEDULE XI

GENERAL FUND

RECEIPTS BY CLASSIFICATION AND SOURCE FOR THE FISCAL YEAR ENDED JUNE 30, 1981

Classification	Total Receipts	Taxes	Fees, Fines & Penalties	Contributions & Assessments
ENVIRONMENTAL AFFAIRS:				
Division of Marine Fisheries	$ 975 262	$ -	$ 152 695	$ -
Division of Forests and Parks	917 074	-	-	17 641
Agriculture	712 344	-	119 834	224 020
Division of Recreational Vehicles	547 224	-	547 111	-
Division of Waterways	321 223	-	60 000	41 945
Administration	219 098	-	-	218 750
Outdoor Advertising	97 928	-	-	-
Water Pollution Control	69 003	-	67 775	-
Water Resources Commission	68 266	-	3 160	65 106
Environmental Quality Engineering	44 249	-	41 150	-
Bureau of Environmental Sanitation	5 000	-	-	5 000
Division of Law Enforcement	1 126	-	-	-
Total	$ 3 977 797	$ -	$ 991 725	$ 572 462
COMMUNITIES AND DEVELOPMENT:				
Building Code Commission	$ 4 699 763	$ -	$ 53 335	$ -
Tourism and Industrial Promotion	1 069	-	-	-
Total	$ 4 700 832	$ -	$ 53 335	$ -
HUMAN SERVICES:				
Commission for The Blind	$ 10 840 204	$ -	$ -	$ -
Soldier's Home - Chelsea	3 452 199	-	-	-
Soldier's Home - Holyoke	1 701 307	-	-	-
Rate Setting Commission	822 924	-	384 379	-
Rehabilitation Council	14 283	-	-	-
Commissioner Of Veterans' Services	579	-	-	-
	16 831 496	-	384 379	-
Youth Services:				
Community Based Treatment Unit	7 090	-	-	-
Detention Center Worcester County	3 133	-	-	-
Judge John J. Connolly Youth Center	2 760	-	-	-
Detention Center-Hampden County	2 220	-	-	-
Stephen L. French Youth Forestry Camp	1 335	-	-	-
	16 538	-	-	-
Correction:				
M.C.I. - Norfolk	841 896	-	-	-
M.C.I. - Walpole	346 589	-	-	-
M.C.I. - Concord	209 341	-	-	-
M.C.I. - Framingham	109 606	-	-	-
Pre-Release Center-Shirley	78 902	-	-	-
Administration	75 603	-	-	-
M.C.I. - Bridgewater	55 813	-	-	-
Pre-Release Center-Park Drive	31 906	-	-	-
Pre-Release Center-Western Ave.	31 314	-	-	-
Pre-Release Ctrs. Medfield, Norfolk, Plymouth	29 905	-	-	-
Pre-Release Center-Boston	28 815	-	-	-
North Central Correctional Facility	6 628	-	-	-
South East Correctional Center	4 099	-	-	-
Pre-Release Center-Bay State	1 587	-	-	-
	1 852 004	-	-	-
Public Welfare:				
Public Assistance	792 933 746	-	-	-
Administration	54 590 622	-	-	-
	847 524 368	-	-	-
Public Health:				
Tewksbury Hospital	12 283 633	-	-	-
Lemuel Shattuck Hospital	5 745 621	-	-	-
Lakeville Hospital	5 378 600	-	-	-
Pondville Hospital	5 317 526	-	-	-
Western Mass. Hospital	3 966 551	-	-	-
Mass. Hospital School	2 843 799	-	-	-
Rutland Heights Hospital	2 142 340	-	-	-
Air Pollution Control	740 790	-	-	740 649
Administration	313 976	-	302 700	-
Bureau of Consumer Products Protection	178 184	-	59 135	-
Bureau of Tuberculosis & Institutions	145 933	-	-	-
Institute of Laboratories	73 080	-	65 869	-
Bureau of Chronic Disease Control	37 278	-	-	-
Bureau of Hospitals	8 622	-	-	-
	39 175 933	-	427 704	740 649

SCHEDULE XI

GENERAL FUND

RECEIPTS BY CLASSIFICATION AND SOURCE FOR THE FISCAL YEAR ENDED JUNE 30, 1981

Interest & Income	Licenses & Permits	Reimbursement for Services	Rents	Sales	Federal Reimbursement	Miscellaneous
$ -	$ 612 480	$ 58 889	$ -	$ 873	$ -	$ 150 325
-	1 980	-	242 224	398 699	255 384	1 146
-	321 504	-	-	149	24 511	22 326
-	-	-	-	-	-	113
-	89 992	5 000	108 592	-	-	15 694
-	-	-	-	-	-	348
-	97 928	-	-	-	-	-
-	-	-	-	-	260	968
-	-	-	-	-	-	-
-	1 110	-	-	-	-	1 989
-	-	-	-	-	-	-
-	-	-	-	-	-	1 126
$ -	$ 1 124 994	$ 63 889	$ 350 816	$ 399 721	$ 280 155	$ 194 035
$ -	$ 390 920	$ -	$ -	$ -	$ 3 976 011	$ 279 497
-	-	-	-	-	-	1 069
$ -	$ 390 920	$ -	$ -	$ -	$ 3 9[illegible] 011	$ 280 566
$ -	$ 12	$ -	$ -	$ 699 292	$ 10 138 968	$ 1 932
-	-	1 015 906	18 617	7 657	2 380 408	29 611
-	-	354 220	5 325	1 010	1 339 791	961
-	-	-	-	-	429 879	8 666
-	-	-	-	-	-	14 283
-	-	-	-	-	-	579
-	12	1 370 126	23 942	707 959	14 289 046	56 032
-	-	-	-	-	-	7 090
-	-	930	-	-	-	2 203
-	-	1 284	-	-	-	1 476
-	-	2 220	-	-	-	-
-	-	762	-	-	-	573
-	-	5 196	-	-	-	11 342
-	-	6 213	12 586	815 369	-	7 728
-	-	14 733	335	287 086	-	44 435
-	-	9 244	15 139	122 256	-	62 702
-	-	563	10 102	40 676	-	58 265
-	-	59 544	14 977	-	-	4 381
-	-	-	-	-	42 552	33 051
-	-	29 085	14 401	1 948	-	10 379
-	-	31 859	-	-	-	47
-	-	31 314	-	-	-	-
-	-	29 905	-	-	-	-
-	-	28 815	-	-	-	-
-	-	-	-	-	-	6 628
-	-	-	-	-	-	4 099
-	-	1 350	-	-	-	237
-	-	242 625	67 540	1 267 335	42 552	231 952
-	-	39 603 452	-	-	734 772 119	18 558 175
-	-	-	-	340	54 412 974	177 308
-	-	39 603 452	-	340	789 [illegible] 093	18 735 483
-	-	2 883 731	44 716	7 322	9 334 288	13 576
-	-	1 154 831	61 967	782	4 473 741	54 300
-	-	1 227 923	48 525	2 227	4 055 113	44 812
-	-	2 162 703	17 509	866	3 120 950	15 598
-	-	1 323 153	36 751	2 159	2 590 167	14 321
-	-	382 184	16 215	387	2 440 154	4 859
-	-	586 211	18 563	1 513	1 534 273	1 780
-	-	-	-	-	-	141
-	-	-	-	-	-	11 276
-	114 811	-	-	-	-	4 238
-	-	142 413	-	-	-	3 520
-	-	-	188	-	-	7 023
-	22 230	-	-	-	-	15 048
-	8 622	-	-	-	-	-
-	145 663	9 863 149	244 434	15 256	27 548 586	190 492

SCHEDULE XI

GENERAL FUND

RECEIPTS BY CLASSIFICATION AND SOURCE FOR THE FISCAL YEAR ENDED JUNE 30, 1981

Classification	Total Receipts	Taxes	Fees, Fines & Penalties	Contributions & Assessments
HUMAN SERVICES (Continued)				
Mental Health				
Administration	$ 435 528	$ -	$ -	$ -
Division of Drug Rehabilitation	1 116	-	-	-
Region I:				
Belchertown State School	7 774 545	-	-	-
Northampton State Hospital	1 981 620	-	-	-
Administration	28 908	-	-	-
Region II:				
Monson State Hospital	8 410 673	-	-	-
Worcester State Hospital	2 271 823	-	-	-
Glavin Mental Health Center	1 866 955	-	-	-
Gardner State Hospital	24 608	-	-	-
Administration	23 825	-	-	-
Blackstone Valley Mental Health Center	5 764	-	-	-
Rutland Heights Mental Health Center	1 469	-	-	-
Grafton State Hospital	201	-	-	-
Region III:				
Walter E. Fernald State School	16 354 704	-	-	-
Metropolitan State Hospital	1 139 977	-	-	-
Administration	76 851	-	-	-
Dr. H.C. Solomon Mental Health Center	47 596	-	-	-
Cambridge Somerville Mental Health Center	2 090	-	-	-
Region IV:				
C.V. Hogan Regional Center	5 684 517	-	-	-
Danvers State Hospital	2 241 370	-	-	-
J.T. Berry Rehabilitation Center	363 219	-	-	-
Administration	2 440	-	-	-
Region V:				
Wrentham State School	14 008 120	-	-	-
Cushing Hospital	7 912 515	-	-	-
Westborough State Hospital	1 620 512	-	-	-
Medfield State Hospital	438 591	-	-	-
Brockton Multi-Service Center	302 412	-	-	-
Pocasset Mental Health Center	51 732	-	-	-
Administration	17 175	-	-	-
Region VI:				
Dr. E. Lindemann Mental Health Center	927 653	-	-	-
Boston State Hospital	157 406	-	-	-
Bay Cove Mental Health Center	52 795	-	-	-
Mass. Mental Health Center	40 010	-	-	-
Administration	5 573	-	-	-
Region VII:				
Paul A. Dever State School	14 173 481	-	-	-
Taunton State Hospital	1 744 127	-	-	-
Dr. J.C. Corrigan Mental Health Center	28 799	-	-	-
Administration	1 244	-	-	-
Foxboro State Hospital	429	-	-	-
	90 222 373	-	-	-
Department of Social Services:				
Administration	71 398 094	-	-	-
Donated Programs - Administration	14 493 035	-	-	-
Social Service Programs	1 522 003	-	-	3 583 246
	87 413 132	-	-	3 583 246
Total	$1 083 035 844	$ -	$ -	$ 3 583 246
TRANSPORTATION & CONSTRUCTION:				
Mass. Aeronautics Commission	$ 99 614	$ -	$ 99 614	$ -
EDUCATIONAL AFFAIRS:				
Division of Curriculum and Instruction	$ 5 301 060	$ -	$ 27 774	$ -
Board of Trustees of State Colleges	1 273 038	-	307 648	-
Division of Administration & Personnel	1 145 785	-	-	-
George Fingold Library	645	-	-	-
Surplus Property Agency	486	-	-	-
Board of Regional Community Colleges	429	-	-	-
Schools and Colleges:				
Mass. Maritime Academy	1 071 836	-	537 000	-
Mass. College of Art	717 108	-	714 020	-

SCHEDULE XI

GENERAL FUND

RECEIPTS BY CLASSIFICATION AND SOURCE FOR THE FISCAL YEAR ENDED JUNE 30, 1981

Interest & Income	Licenses & Permits	Reimbursement for Services	Rents	Sales	Federal Reimbursement	Miscellaneous
$ -	$ 200	$ 232 743	$ -	$ 1 848	$ -	$ 200 737
-	-	-	-	-	-	1 116
-	-	51 902	324	2 794	7 714 266	5 259
-	-	286 241	20 232	166	1 660 596	14 385
-	-	160	-	-	-	28 748
-	-	1 540	82	1 991	8 386 572	20 488
-	-	420 923	19 666	1 186	1 821 298	8 550
-	-	151	-	600	1 864 254	1 950
-	-	24 608	-	-	-	-
-	-	-	-	-	-	23 825
-	-	-	-	-	-	5 764
-	-	-	-	-	-	1 469
-	-	-	-	-	-	201
-	-	17 411	11 962	85 941	16 163 907	75 483
-	-	332 405	20 880	2 152	739 071	45 469
-	-	-	-	-	-	76 851
-	-	702	130	-	46 004	760
-	-	1 838	-	-	-	252
-	-	4 667	-	306	5 667 259	12 285
-	-	223 044	4 274	2 330	1 773 347	238 375
-	-	5 199	4 464	-	351 338	2 218
-	-	-	-	-	-	2 440
-	-	4 111	3 099	10 195	13 937 736	52 979
-	-	1 307 282	35 206	1 342	6 559 620	9 065
-	-	312 633	14 095	2 518	1 231 791	59 475
-	-	147 515	13 716	3 301	259 561	14 498
-	-	-	125	135	159 117	143 035
-	-	50 878	67	395	-	392
-	-	-	-	-	-	17 175
-	-	21	-	-	914 750	12 882
-	-	33 263	4 696	122	-	119 325
-	-	-	-	-	-	52 795
-	-	-	-	-	17 587	22 423
-	-	2 308	-	-	-	3 265
-	-	3 874	6 407	1 065	13 898 001	264 134
-	-	419 203	17 792	6 478	1 290 762	9 892
-	-	27 663	-	-	-	1 136
-	-	-	-	-	-	1 244
-	-	-	-	-	-	429
-	200	3 912 285	177 217	124 865	84 457 037	1 550 769
-	-	-	-	-	70 592 542	805 552
-	-	-	-	-	10 909 789	-
-	-	1 522 003	-	-	-	-
-	-	1 522 003	-	-	81 502 331	805 552
$ -	$ 145 875	$ 56 518 836	$ 513 133	$ 2 115 755	997 024 645	21 581 622
$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ 12 847	$ 5 182 386	$ -	$ 78 053	$ -	$ -
-	-	965 000	-	-	-	390
-	-	-	-	162 546	98 054	885 185
-	-	-	-	-	-	645
-	-	-	-	-	-	486
-	-	-	-	-	-	429
-	-	-	121	305	502 892	31 518
-	-	-	2 174	695	219	-

SCHEDULE XI

GENERAL FUND

RECEIPTS BY CLASSIFICATION AND SOURCE FOR THE FISCAL YEAR ENDED JUNE 30, 1981

Classification	Total Receipts	Taxes	Fees, Fines & Penalties	Contributions & Assessments
EDUCATIONAL AFFAIRS: (Continued)				
Universities:				
University of Mass.-Amherst	$ 20 671 009	$ -	$19 906 455	$ -
Lowell	5 859 370	-	5 498 882	-
University of Mass.-Boston	5 367 641	-	5 319 470	-
Southeastern Mass.	3 132 149	-	3 093 292	-
Mass. Medical School & Hospital	1 515 531	-	730 917	-
State Colleges:				
Salem	2 962 533	-	2 939 072	-
Bridgewater	2 726 071	-	2 437 852	-
Boston	2 691 586	-	2 563 655	-
Fitchburg	2 504 874	-	2 211 192	-
Framingham	1 886 209	-	1 876 797	-
Worcester	1 742 042	-	1 690 760	-
Westfield	1 651 795	-	1 633 293	-
North Adams	1 393 147	-	1 383 659	-
Regional Community Colleges:				
Springfield Technical	1 506 871	-	1 496 404	-
Massasoit	1 279 954	-	1 271 459	-
Northern Essex	1 246 691	-	1 238 772	-
Holyoke	1 183 177	-	1 173 604	-
Bunker Hill	1 016 150	-	1 007 973	-
Bristol	1 013 944	-	993 912	-
North Shore	1 009 532	-	1 004 588	-
Quinsigamond	928 388	-	922 833	-
Mass. Bay	834 737	-	831 349	-
Cape Cod	816 176	-	803 121	-
Berkshire	755 358	-	752 523	-
Mt. Wachusett	649 076	-	643 450	-
Middlesex	609 850	-	599 648	-
Greenfield	559 991	-	557 052	-
Roxbury	422 052	-	412 725	-
Total	$ 77 446 691	$ -	$66 581 151	$ -
PUBLIC SAFETY:				
Division of Inspection	$ 594 952	$ -	$ 235 140	$ -
Mass. Criminal Justice Training Council	557 772	-	555 390	-
Administration	553 646	-	1 202	-
Division of State Police	284 000	-	158 657	-
Registry of Motor Vehicles	148 438	-	148 438	-
Division of Fire Prevention	36 728	-	28 250	-
Boxing Commission	4 410	-	-	-
Recreational Tramway Board	2 685	-	-	-
Total	$ 2 182 631	$ -	$ 1 127 077	$ -
MANPOWER AFFAIRS:				
Division of Industrial Safety	$ 44[illegible] 431	$ -	$ 4 402	$ -
Division of Standards	390 340	-	2 507	-
Division of Industrial Accident	276 922	-	767	-
Division of Apprentice Training	82 248	-	-	-
Division of Statistics	43 329	-	-	-
Labor Relations Commission	20 362	-	-	-
Division of Employment Agencies	10 320	-	-	-
Board of Conciliation & Arbitration	6 171	-	5 950	-
Division of Occupational Hygiene	910	-	-	-
Commission on Minimum Wage	189	-	-	-
Total	$ 1 278 222	$ -	$ 13 626	$ -
ELDER AFFAIRS:	$ 124 202	$ -	$ 105 741	$ -
EXECUTIVE OFFICE OF ENERGY RESOURCES:	$ 5 380	$ -	$ -	$ -
CONSUMER AFFAIRS:				
State Racing Commission	$ 895 347	$ -	$ 14 625	$ -
Alcoholic Beverage Control Commission	589 897	-	44 040	-
Energy Facilities Siting Council	397 184	-	388 343	-
Public Utilities & Insurance Co's	247 712	-	-	247 712
	2 130 [illegible]40	-	447 008	247 712
Banking & Insurance:				
Division of Insurance	8 193 177	-	3 278 [illegible]59	2 374 251
Division of Banks	5 306 326	-	153 162	-
Supervisor of Loan Agencies	85 600	-	1 150	-
Motor Vehicle Insurance Rating Bureau	4 897	-	4 652	-
	13 590 000	-	3 437 223	2 374 251

SCHEDULE XI

GENERAL FUND

RECEIPTS BY CLASSIFICATION AND SOURCE FOR THE FISCAL YEAR ENDED JUNE 30, 1981

Interest & Income	Licenses & Permits	Reimbursement for Services	Rents	Sales	Federal Reimbursement	Miscellaneous
$ -	$ -	$ 300 000	$ 171 486	$ 245 077	$ -	$ 47 991
-	-	75 000	211 462	100	5 971	68 355
-	-	-	6 029	3 752	-	38 390
-	-	7 223	24 785	2 402	1 693	2 754
-	-	309 406	126 577	-	425 507	(76 876)
-	-	-	3 271	4 689	1 464	14 037
-	-	267 434	8 470	8 198	1 842	2 275
-	-	-	4 067	18 477	72 679	32 708
-	-	276 092	3 193	13 671	714	12
-	-	-	4 265	3 506	-	1 641
-	-	-	2 819	5 148	2 201	41 114
-	-	-	1 635	2 247	-	14 620
-	-	3 396	2 623	2 295	582	592
-	-	-	1 643	-	-	8 824
-	-	-	3 420	-	-	5 075
-	-	-	2 877	2 155	-	2 887
-	-	-	912	3 543	187	4 931
-	-	-	-	-	-	8 177
-	-	-	729	1 250	106	17 947
-	-	-	832	2 815	-	1 297
-	-	-	556	3 006	1 012	981
-	-	-	2 693	-	287	408
-	-	-	350	1 131	-	11 574
-	-	-	427	775	1 223	410
-	-	-	2 699	967	823	1 137
-	-	-	-	-	641	9 561
-	-	-	319	857	1 225	538
-	-	-	500	1 170	189	7 468
$ -	$ 12 847	$ 7 385 937	$ 590 934	$ 568 830	$ 1 119 511	$ 1 187 481
$ -	$ 355 657	$ -	$ -	$ -	$ -	$ 4 155
-	-	-	-	-	-	2 382
-	551 747	-	-	-	-	697
-	-	81 440	838	1 214	-	41 851
-	-	-	-	-	-	-
-	5 270	-	-	-	-	3 208
-	4 410	-	-	-	-	-
-	2 685	-	-	-	-	-
$ -	$ 919 769	$ 81 440	$ 838	$ 1 214	$ -	$ 52 293
$ -	$ 5 860	$ -	$ -	$ -	$ 435 666	$ 1 503
-	382 679	-	-	2 377	-	2 777
-	-	230 313	4 178	-	-	41 664
-	-	82 195	-	-	-	53
-	-	-	-	-	43 329	-
-	-	-	-	1 200	-	19 162
-	10 320	-	-	-	-	-
-	-	-	-	-	-	221
-	-	-	-	-	-	910
-	-	-	-	-	-	189
$ -	$ 398 859	$ 312 508	$ 4 178	$ 3 577	$ 478 995	$ 66 479
$ -	$ -	$ -	$ -	$ -	$ -	$ 18 461
$ -	$ -	$ -	$ -	$ -	$ -	$ 5 380
$ -	$ 302 144	$ -	$ -	$ -	$ -	$ 578 578
-	545 211	-	-	-	-	646
-	-	-	-	-	-	8 841
-	-	-	-	-	-	-
-	847 355	-	-	-	-	588 065
-	2 104 553	414 799	-	-	-	21 315
-	30 300	5 116 746	-	236	-	5 882
-	84 450	-	-	-	-	-
-	-	-	-	-	-	245
-	2 219 303	5 531 545	-	236	-	27 442

SCHEDULE XI

GENERAL FUND

RECEIPTS BY CLASSIFICATION AND SOURCE FOR THE FISCAL YEAR ENDED JUNE 30, 1981

Classification	Total Receipts	Taxes	Fees, Fines & Penalties	Contributions & Assessments
CONSUMER AFFAIRS: (Continued)				
Division of Registration:				
Real Estate Brokers	$ 1 405 732	$ -	$ 44 452	$ -
Nursing	748 783	-	748 775	-
Electricians	683 896	-	683 857	-
Social Workers	578 642	-	578 642	-
Hair Dressers	419 152	-	419 109	-
Public Accountancy	406 403	-	405 046	-
Pharmacy	380 697	-	380 697	-
Medicine	245 150	-	243 274	-
Professional Engineers & Land Surveyors	193 540	-	193 540	-
Dental Examiners	112 831	-	112 831	-
Radio & Television Technicians	90 300	-	90 300	-
Architects	86 949	-	86 949	-
Embalming & Funeral Directing	64 317	-	64 317	-
Plumbers	52 221	-	52 185	-
Veterinary Medicine	33 880	-	33 880	-
Psychologists	30 039	-	30 032	-
Opticians	25 765	-	25 765	-
Chiropractors	18 217	-	18 217	-
Barbers	17 523	-	17 523	-
Operators of Waste Water Facilities	12 737	-	12 737	-
Optometry	9 775	-	9 775	-
Podiatry	7 825	-	7 825	-
Nursing Home Administrators	7 593	-	7 593	-
Landscape Architects	4 681	-	4 681	-
Operators Drinking Water Supply Fac.	3 380	-	3 380	-
Sanitarians	3 350	-	3 350	-
Electrologists	2 447	-	2 447	-
Health Officers	985	-	985	-
	5 646 810	-	4 282 164	-
Public Utilities:				
Administration	2 416 189	-	241 447	2 081 821
Commercial Motor Vehicle Div.	1 694 154	-	1 765	-
Executive Office Consumer Affairs	268 234	-	268 234	-
	4 378 577	-	511 446	2 081 821
Total	$ 25 745 527	$ -	$ 8 677 841	$ 4 703 784
INTEREST & REDEMPTION OF DEBT:				
Restricted Receipts	$ 1 279 233	$ -	$ -	$ 178 748
Accrued Interest	474 415	-	-	-
Premium	18 793	-	-	-
Total	$ 1 772 441	$ -	$ -	$ 178 748
FEDERAL RECEIPTS:				
Revenue Sharing	$ 36 212 025	$ -	$ -	$ -
GENERAL TAXES (A)	$2 608 940 955	$2 608 940 955	$ -	$ -
GRAND TOTAL	$4 021 433 498	$2 608 940 955	$96 529 307	$16 997 884

(A) Analysis of Taxes Follows on page

See accompanying notes to financial statements.

SCHEDULE XI

GENERAL FUND

RECEIPTS BY CLASSIFICATION AND SOURCE FOR THE FISCAL YEAR ENDED JUNE 30, 1981

Interest & Income	Licenses & Permits	Reimbursement for Services	Rents	Sales	Federal Reimbursement	Miscellaneous
$ -	$ 1 254 470	$ 5 000	$ -	$ -	$ -	$ 1 810
-	-	-	-	-	-	8
-	-	-	-	-	-	39
-	-	-	-	-	-	-
-	-	-	-	-	-	43
-	-	-	-	-	-	1 357
-	-	-	-	-	-	-
-	-	-	-	-	-	1 870
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	36
-	-	-	-	-	-	-
-	-	-	-	-	-	7
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1 354 470	5 000	-	-	-	5 176
-	45 360	-	-	503	-	47 058
-	1 597 784	94 073	-	-	-	532
-	-	-	-	-	-	-
-	1 643 144	94 073	-	503	-	47 590
$ -	$ 6 064 272	$ 5 630 618	$ -	$ 739	$ -	$ 668 273
$ -	$ -	$ -	$ 1 100 485	$ -	$ -	$ -
474 415	-	-	-	-	-	-
18 793	-	-	-	-	-	-
$ 493 208	$ -	$ -	$ 1 100 485	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ 36 212 025	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -
$70 929 282	$15 375 179	$110 187 980	$ 2 776 775	$ 3 500 013	$1 042 117 483	$54 078 640

SCHEDULE XII

GENERAL FUND

ANALYSIS OF TAX RECEIPTS FOR THE FISCAL YEAR ENDED JUNE 30, 1981

Income		$1 234 766 734
Sales and Use:		
General	$343 905 899	
Meals Tax	93 316 223	
Motor Vehicles and Trailers	78 609 221	515 831 343
Business Corporations		265 184 749
Insurance:		
Premiums, Insurance Companies	78 676 926	
Investment privilege excise, Domestic Life Insurance Companies	15 338 331	
Life Insurance Companies	12 886 970	
Other	6 817 488	113 719 715
Cigarette		113 183 974
Alcoholic Beverages		84 747 379
Inheritance and Estate		82 019 828
Banks, Trust Companies and Savings Institutions:		
National Banks and Trust Companies	38 856 014	
Savings Banks	30 985 262	
Cooperative Banks	4 403 035	
Savings and Loan Associations	2 623 904	76 868 215
State Racing		32 267 549
Motor Fuel		31 658 426
Room Occupancy		22 093 925
Public Service		17 642 052
Deeds, Instruments and Writings		12 967 470
Beano		4 694 455
Sundry:		
Raffle and bazaar	812 580	
Motor Vehicle Excise	467 969	
Miscellaneous	14 592	1 295 141
Total Taxes		$2 608 940 955

SCHEDULE XIII

INTRA FUND TRANSFER RECEIPTS - REVENUE

From Agencies in the General Fund to:		
Motor Vehicle Management Bureau - Car Rentals	$ 343 164	
Massachusetts Aeronautics Commission - Air Transportation	19 591	$ 362 755
From University of Lowell for:		
Cost of Utilities Furnished Building Authorities		75 000
From Western Massachusetts Hospital:		
Cost of Medicaid		11 387
Total Transfer Receipts		$ 449 142

See accompanying notes to financial statements.

SCHEDULE XIV
GENERAL FUND
TRANSFER RECEIPTS

From General Obligations Fund to:		
Transfer of Surplus, Chapter 291, S. 1 Acts of 1975		$34 951 355
From General Federal Grants Fund to:		
Fringe Benefit Cost Recovery	$19 843 961	
State Board of Retirement	2 365 323	
Indirect Cost Recovery	1 555 107	
Motor Vehicle Management Bureau - Car Rentals	81 349	
Space Use Recovery	54 655	
Settlement of Certain Claims	25 421	23 925 816
From Highway Fund to:		
State Employees Group Insurance	7 367 427	
Salary Adjustment Reserve	2 405 914	
Correctional Institution at Walpole, Auto Registration Plate	2 360 953	
Veterans and Police Officers M.D.C. Retirement Allowances	2 120 000	
Motor Vehicle Management Bureau - Car Rentals	249 536	
Fuel and Power Adjustment	170 000	
Settlement of Certain Claims	50 826	14 724 656
From State Capital Improvement Funds to:		
Interest and Redemption of Debt		4 820 433
From Metropolitan Water District Fund to:		
Certain Veterans M.D.C. Retirement Allowances	1 330 000	
State Employees Group Insurance	1 116 236	
Salary Adjustment Reserve	357 823	
Fuel and Power Adjustment	99 981	
Settlement of Certain Claims	484	
Motor Vehicle Management Bureau - Car Rentals	(561)	2 903 963
From Metropolitan Sewerage District Fund to:		
Fuel and Power Adjustment	900 000	
Certain M.D.C. Retirement Allowances	860 000	
State Employees Group Insurance	511 338	
Salary Adjustment Reserve	283 482	2 554 820
From Metropolitan Parks District Fund to:		
Veterans and Police Officers M.D.C. Retirement Allowances	1 040 000	
State Employees Group Insurance	221 935	1 261 935
From State Recreation Areas Fund to:		
Salary Adjustment Reserve	507 364	
State Employees Group Insurance	177 656	
Settlement of Certain Claims	62 215	
Motor Vehicle Management Bureau - Car Rentals	3 115	750 350
From Inland Fisheries and Game Fund to:		
State Employees Group Insurance	202 350	
Salary Adjustment Reserve	85 361	
Gasoline Postage and Telephone Adjustment	56 000	
Motor Vehicle Management Bureau - Car Rentals	3 303	
Settlement of Certain Claims	1 500	348 514
From Mosquito and Greenhead Fly Control to:		
State Employees Group Insurance		108 466
TOTAL		$86 350 308

See accompanying notes to financial statements.

SCHEDULE XV

ANALYSIS OF EXPENDITURES*

ALL GOVERNMENTAL FUND TYPES

FOR THE FISCAL YEARS ENDED JUNE 30, 1972 - 1981

(In Millions of Dollars)

	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981
STATE AID	$ 588.1	$ 873.3	$ 854.2	$1160.0	$1279.2	$1302.7	$1467.6	$1687.2	$2009.2	$2016.2
LABORATORY, MEDICAL & GENERAL CARE	870.8	964.0	1025.6	1252.9	1198.6	1368.8	1436.7	1710.7	1867.2	2064.2
SALARIES	584.3	657.9	702.3	798.0	787.2	835.4	931.6	1029.8	1199.2	1255.9
DEBT SERVICE	147.0	174.0	188.3	201.4	541.1	670.1	426.5	1021.2†	427.6	438.6
SPECIAL SUPPLIES & EXPENSES	148.0	136.0	170.6	190.4	259.6	257.0	258.2	362.4	310.9	327.4
SERVICES, NON-EMPLOYEES	90.9	85.1	108.8	125.7	141.7	191.2	254.6	168.8	273.0	293.2
CAPITAL OUTLAY	296.0	321.2	325.2	213.7	208.3	202.0	231.7	228.1	232.4	321.2
PENSION & BENEFITS	50.5	59.5	70.9	83.6	91.2	102.3	123.1	212.9	156.0	173.1
HEAT & OTHER PLANT OPERATIONS	20.8	21.6	35.3	49.6	49.5	55.5	55.6	60.2	84.7	103.6
OFFICE & ADMINISTRATIVE EXPENSES	14.5	17.3	20.7	26.0	26.9	30.3	33.6	37.7	50.2	50.2
RENTALS	23.8	24.3	26.3	27.1	29.1	33.1	43.6	39.3	39.4	48.2
REPAIRS, REPLACEMENTS & ALTERATIONS	19.9	17.6	19.8	23.8	23.4	27.6	30.2	37.1	39.1	47.8
EQUIPMENT	13.4	9.5	10.6	12.7	10.1	13.8	11.1	20.6	26.9	32.2
TRAVEL & AUTOMOTIVE EXPENSES	12.1	13.5	14.7	15.9	15.5	16.9	17.9	19.7	24.4	29.5
ADVERTISING & PRINTING	6.5	7.6	7.9	10.7	10.8	13.1	11.3	15.6	17.7	18.5
FOOD FOR PERSONS	10.2	10.5	12.0	11.8	10.7	11.0	11.5	12.4	13.7	14.4
CLOTHING	3.1	3.0	3.5	3.7	3.4	3.7	4.0	4.6	5.9	6.2
FARM & GROUNDS	5.5	4.9	4.7	4.8	4.9	5.7	6.9	7.9	5.0	7.1
HOUSEKEEPING SUPPLIES & EXPENSES	2.1	2.0	2.2	2.5	2.4	2.8	3.0	3.3	4.2	5.8
TOTAL EXPENDITURES	$2907.5	$3402.8	$3603.6	$4214.3	$4693.6	$5143.0	$5358.4	$6679.5	$6786.7	$7253.3

* As reported by the Spending Agencies

† $568.8 million of the increase is due to the refinancing of the Public Housing Loan Term Bonds, Acts of 1976. See accompanying notes to financial statements.

SCHEDULE XVI

GOVERNMENTAL FUNDS

(BUDGETARY, CAPITAL PROJECTS FUNDS AND FEDERAL GRANTS)

EXPENDITURES by FUND by SUBSIDIARY

For the Fiscal Year Ended June 30, 1981

	Total	-01 Salaries Permanent Positions	-02 Salaries Other	-03 Services Non-Employees	-04 Food for Persons	-05 Clothing	-06 Housekeeping Supplies & Expenses	-07 Laboratory Medical & General Care	-08 Heat & Other Plant Operations	-09 Farm and Grounds	-10 Travel & Automotive Expenses
General	$3 992 720 670	$677 814 196	$233 032 066	$127 177 730	$14 239 420	$ 5 385 542	$ 5 546 498	$2 015 045 784	$ 85 252 444	$ 722 082	$ 17 714 979
Local Aid	1 543 559 078	75 330 301	17 994 269	14 376 016	40 034	80 015	2 137	998 363	44 462	-	1 007 471
Highway	342 308 563	103 426 615	22 895 944	1 249 815	116 237	515 543	136 862	686 838	8 977 089	5 372 606	5 458 522
Federal Highway Construction Program	202 504 599	-	13 712	18 432 359	-	-	-	-	18 601	-	1 003 367
Federal Capital Improvement	318 264	-	-	52 933	-	-	-	-	-	-	-
Freight Rail	25 750	-	-	17 809	-	-	-	-	-	-	-
Passenger Rail	2 709 916	-	-	84 134	-	-	-	-	-	-	-
General Obligations	92 655 000	-	-	-	-	-	-	-	-	-	-
Government Land Bank	5 891 591	-	-	-	-	-	-	-	-	-	-
Anti-Trust Enforcement	244 192	-	174 546	39 500	-	-	-	-	-	-	-
Inland Fisheries and Game	4 377 392	2 287 377	163 443	25 197	-	13 198	1 663	6 051	190 994	481 112	9 513
Metropolitan Parks District	23 073 204	5 212 196	2 515 814	519 039	-	60 761	19 687	65 498	1 306 412	196 971	151 845
Metropolitan Sewerage District	26 737 011	5 692 833	3 664 665	96 095	-	28 479	22 874	1 232 398	3 537 317	3 400	324 328
Metropolitan Water District	25 828 026	5 487 528	2 853 957	31 644	-	28 509	20 874	1 515 052	1 738 716	28 985	89 108
Mosquito & Greenhead Fly Control	2 660 357	-	-	1 567 461	-	12 409	320	2 972	37 156	229 104	202 633
State Recreation Areas	22 174 642	2 749 137	7 294 112	130 784	-	57 328	48 983	57 615	1 954 988	19 109	124 542
General Federal Grants	665 105 008	21 459 008	65 785 864	111 423 869	43 603	11 163	19 915	44 493 519	527 194	2 670	298 044
Capital Projects Funds	300 444 419	51 590	(719)	17 965 481	-	123	11 577	11 105	5 264	8 944	3 134 178
TOTAL	$7 253 337 682	$899 510 781	$356 387 777	$293 189 866	$14 439 294	$ 6 193 070	$ 5 831 190	$2 064 215 195	$103 590 637	$ 7 064 983	$ 29 519 907

	-11 Advertising and Printing	-12 Repairs, Replacements & Alterations	-13 Special Supplies & Expenses	-14 Office & Administrative Expenses	-15 Equipment	-16 Rentals	-17 State Aid	-18 Capital Outlay	-19 Debt Service	-20 Pensions and Benefits
General	$ 15 132 073	$ 21 324 209	$180 353 301	$32 902 623	$12 634 522	$28 338 459	$ 154 644 829	$ 976 412	$216 559 632	$147 923 869
Local Aid	1 386 016	402 995	1 155 900	5 381 697	592 311	1 798 424	1 422 965 667	-	-	-
Highway	704 395	11 503 855	3 743 912	4 283 968	7 766 151	9 716 427	47 804 801	95 031	86 084 792	21 767 360
Federal Highway Construction Program	143 634	1 588	1 253 462	85 061	2 368	58 228	-	181 492 219	-	-
Federal Capital Improvement	-	-	21 053	-	-	-	-	244 278	-	-
Freight Rail	-	3 985	455	-	-	-	-	3 500	-	-
Passenger Rail	-	-	6 817	103	-	-	-	2 618 862	-	-
General Obligations	-	-	-	-	-	-	-	-	92 655 000	-
Government Land Bank	-	-	2 896 348	-	-	-	-	-	2 995 243	-
Anti-Trust Enforcement	1 500	262	918	15 854	1 999	-	-	-	-	-
Inland Fisheries and Game	79 606	156 315	106 358	90 544	88 309	14 831	-	42 999	235 464	242 086
Metropolitan Parks District	8 365	819 895	487 137	197 989	130 433	117 675	-	596 696	10 061 104	433 204
Metropolitan Sewerage District	7 981	1 268 484	226 857	146 955	262 601	120 333	-	438	9 964 369	271 820
Metropolitan Water District	13 380	629 292	636 816	193 158	98 287	128 483	-	1 045	11 726 588	493 079
Mosquito & Greenhead Fly Control	4 089	115 213	172 545	162 146	86 926	145 473	-	-	-	-
State Recreation Areas	34 719	580 530	44 023	185 563	230 676	49 429	-	3 000	7 831 387	605 214
General Federal Grants	625 852	2 149 200	135 958 088	6 505 689	5 040 275	7 644 127	255 288 265	3 126 316	499 858	1 366 356
Capital Projects Funds	398 741	8 755 176	348 597	33 935	5 267 803	59 470	135 520 311	132 005 645	-	-
TOTALS	$ 18 540 351	$ 47 710 999	$327 412 587	$50 185 285	$32 202 661	$48 191 359	$2 016 226 873	$321 206 441	$438 613 437	$173 104 988

See accompanying notes to financial statements.

SCHEDULE XVII

GOVERNMENTAL FUNDS
(BUDGETARY, CAPITAL PROJECTS FUNDS & FEDERAL GRANTS)
EXPENDITURES BY CLASSIFICATION BY SUBSIDIARY
For the Fiscal Year Ended June 30, 1981

	Total	-01 Salaries Permanent Positions	-02 Salaries Other	-03 Services Non-Employees	-04 Food for Persons	-05 Clothing	-06 Housekeeping Supplies & Expenses	-07 Laboratory Medical & General Care	-08 Heat & Other Plant Operations	-09 Farm and Grounds	-10 Travel & Automotive Expenses
Legislature	$ 27 080 592	$ 7 335 163	$ 13 106 529	$ 1 586 446	$ 5 803	$ 5 560	$ 4 493	$ 1 603	$ 1 242	$ -	$ 1 053 186
Judiciary	153 785 640	94 645 193	23 576 134	18 050 223	50 042	100 019	2 671	1 249 199	58 660	-	1 299 134
Executive	18 984 782	5 333 811	4 793 941	1 436 664	3 282	819	23 595	1 387	1 397 921	1 650	298 530
Secretary	8 868 110	2 211 819	951 492	464 464	-	-	-	-	4 127	-	46 899
Treasurer	847 145 035	6 640 805	4 346 074	4 324 408	-	-	-	-	8 876	-	319 621
Auditor	6 506 067	2 757 100	3 233 894	80 112	-	-	-	-	907	-	198 398
Attorney General	9 157 393	1 095 759	5 828 899	631 224	-	-	-	-	8 000	-	174 469
Ethics Commission	564 055	-	420 853	58 300	-	-	-	-	-	-	4 000
Administration & Finance	396 710 619	41 405 007	5 798 699	5 928 709	12 817	21 661	111 706	388 820	7 176 090	9 066	2 827 429
Environmental Affairs	213 257 691	41 058 381	31 256 408	16 740 248	42 268	365 890	164 688	3 244 078	13 903 088	1 392 071	2 549 366
Communities & Development	256 950 565	1 133 692	3 634 071	93 188 113	-	-	-	-	2 021	1 096	119 687
Human Services	2 751 986 412	321 518 924	194 223 189	72 780 913	14 187 385	5 189 288	4 812 637	1 981 595 856	39 321 155	490 421	7 481 206
Transportation & Construction	529 833 762	54 974 198	11 995 219	19 697 283	-	118 181	62 700	42 705	3 476 608	4 965 595	3 201 175
Educational Affairs	1 652 006 174	245 162 422	22 601 025	47 279 649	497	70 079	589 871	16 531 122	37 074 368	496 730	5 337 866
Public Safety	62 299 342	37 253 878	6 227 027	1 552 139	136 750	320 633	44 363	75 563	798 388	8 354	3 022 616
Manpower Affairs	205 730 824	24 435 456	22 148 442	5 903 109	449	939	14 468	1 314 861	323 129	-	749 156
Elder Affairs	81 873 688	526 236	891 598	699 787	-	-	-	59 721 910	20 700	-	33 434
Consumer Affairs	18 528 924	11 953 496	829 290	2 280 946	-	-	-	48 092	8 623	-	775 030
Energy Resources	12 068 009	89 440	524 994	507 128	-	-	-	-	6 736	-	28 904
TOTAL	$7 253 337 682	$899 510 781	$356 387 777	$293 189 866	$14 439 294	$6 193 070	$5 831 190	$2 064 215 195	$103 590 637	$ 7 064 983	$ 29 517 907

	-11 Advertising and Printing	-12 Repairs, Replacements & Alterations	-13 Special Supplies & Expenses	-14 Office & Administrative Expenses	-15 Equipment	-16 Rentals	-17 State Aid	-18 Capital Outlay	-19 Debt Service	-20 Pensions and Benefits
Legislature	$ 1 429 852	$ 10 712	$ 4 760	$ 1 685 783	$ 87 566	$ 412 235	$ -	$ 349 659	$ -	$ -
Judiciary	1 747 406	505 476	1 525 056	6 853 600	1 754 916	2 365 976	1 935	-	-	-
Executive	56 622	277 382	532 741	874 630	683 267	294 034	2 943 401	25 004	-	6 100
Secretary	2 881 501	34 922	1 284 976	730 603	7 728	249 779	-	-	-	-
Treasurer	3 883 286	98 147	1 121 116	1 095 852	147 765	1 641 325	216 842 431	-	435 118 336	171 556 994
Auditor	4 906	2 114	23 284	91 901	25 997	87 455	-	-	-	-
Attorney General	47 483	26 069	185 486	545 319	64 958	325 302	194 005	30 420	-	-
Ethics Commission	9 500	500	-	33 500	11 900	25 503	-	-	-	-
Administration and Finance	1 074 641	5 072 728	99 591 251	3 771 441	2 374 717	4 864 783	203 479 805	9 796 005	2 995 243	10 000
Environmental Affairs	435 498	13 647 966	4 637 291	2 106 248	5 307 344	1 817 765	43 771 882	30 817 210	-	-
Communities and Development	73 490	38 961	35 684 291	511 130	28 136	193 656	118 154 348	3 688 018	499 857	-
Human Services	2 123 837	8 502 095	16 011 146	16 299 939	5 704 098	12 935 558	8 948 166	39 687 061	-	165 537
Transportation and Construction	221 516	7 001 321	1 689 382	1 309 564	6 256 120	6 620 233	187 194 762	221 007 200	-	-
Educational Affairs	1 876 517	9 681 970	80 458 510	7 448 409	5 726 791	6 589 147	1 150 844 746	14 536 454	-	-
Public Safety	577 212	1 366 937	758 095	2 786 057	2 869 098	3 647 371	(3 333)	818 194	-	-
Manpower Affairs	1 945 447	245 583	64 218 987	3 094 410	1 109 658	5 655 609	73 204 766	-	-	1 266 357
Elder Affairs	25 456	4 180	19 177 198	151 556	10 025	161 607	450 000	-	-	-
Consumer Affairs	106 287	1 193 486	440 624	583 239	32 577	177 234	-	-	-	-
Energy Resources	19 896	452	20 394	112 103	-	126 787	10 199 958	451 216	-	-
TOTAL	$ 18 540 351	$ 47 710 999	$327 412 587	$50 185 285	$32 202 661	$48 191 359	$2 016 226 873	$321 206 441	$438 613 437	$173 104 988

See accompanying notes to financial statements.

SCHEDULE XVIII

REAL ESTATE OF THE COMMONWEALTH AS OF JUNE 30, 1981

(Based on Local Assessed Valuation)

	Total	Land	Buildings & Structures
Executive			
State Quartermaster	$ 31 048 368	$ 6 501 074	$ 24 547 294
Civil Defense	2 745 000	100 000	2 645 000
Total Executive	33 793 368	6 601 074	27 192 294
Executive Office for Administration and Finance:			
Bureau of State Buildings:			
Mental Health & Employment Security Service Center	26 211 000	3 596 000	22 615 000
Saltonstall Building (including garage & plaza)	24 106 500	1 711 500	22 395 000
McCormack Building	21 388 500	388 500	21 000 000
State House	10 780 000	4 440 300	6 339 700
Office Building - Springfield	509 000	67 610	441 390
New Bedford	67 800	7 300	60 500
Total, Administration & Finance	83 062 800	10 211 210	72 851 590
Executive Office of Environmental Affairs:			
Metropolitan District Commission:			
Parks Division	67 893 135	50 106 565	17 786 570
Sewerage Division	19 728 856	527 991	19 200 865
Water Division	7 900 516	3 388 097	4 512 419
Environmental Management	138 885 544	98 420 496	40 465 048
Division of Waterways	3 931 790	1 912 575	2 019 215
Agriculture	567 300	65 600	501 700
Reservations and Other	445 524	423 374	22 150
Total, Environmental Affairs	239 352 665	154 844 698	84 507 967
Executive Office of Human Services:			
Mental Health	203 919 206	25 689 805	178 229 401
Public Health	98 998 371	2 633 083	96 365 288
Correction	61 759 340	9 412 504	52 346 836
Youth Service	6 411 332	327 073	6 084 259
Soldiers' Home - Chelsea	5 637 600	511 000	5 126 600
Soldiers' Home - Holyoke	3 969 800	144 800	3 825 000
Total, Human Services	380 695 649	38 718 265	341 977 384
Executive Office of Transportation & Construction:			
Division of Highways	19 386 166	5 256 841	14 129 325
Executive Office of Educational Affairs	724 955 850	54 212 762	670 743 088
Executive Office of Public Safety:			
Public Safety	8 460 905	1 572 990	6 887 915
Registry of Motor Vehicles	460 300	163 200	297 100
Total, Public Safety	8 921 205	1 736 190	7 185 015
Executive Office of Manpower Affairs:			
Labor and Industries	381 950	97 550	284 400
Executive Office of Consumer Affairs:			
Division of Banks	9 200	3 800	5 400
GRAND TOTAL	$1 490 558 853	$271 682 390	$1 218 876 463

See accompanying notes to financial statements.

SCHEDULE XIX
SUMMARY OF INVESTMENTS
BY TYPE, BY FUND AS OF JUNE 30, 1981

GOVERNMENTAL FUNDS	Total Book Value	U.S. Government	Special Bank Deposits & Shares	Mass. & Local Governments	Other Shares & Municipalities	Public Utilities & Other
General	$ 254 953 029	$ 81 010 000	$122 037 938	$ -	$ -	$ 51 905 091
Freight Rail	3 950 000	-	3 950 000	-	-	-
Passenger Rail	7 800 000	-	7 800 000	-	-	-
J.F.K. Library & Park	599 000	-	599 000	-	-	-
Total Governmental Funds	$ 267 302 029	$ 81 010 000	$134 386 938	$ -	$ -	$ 51 905 091
FIDUCIARY AGENCY & OTHER FUNDS						
Agency	$ 2 752 931	$ -	$ 2 752 931	$ -	$ -	$ -
Expendable Trust	12 410 066	95 925	12 313 798	-	-	343
Metropolitan District Trust	1 422 300	-	1 422 300	-	-	-
Non-Expendable Trust	5 813 768	2 001 005	3 590 180	219 000	-	3 583
State Employees Annuities	837 979 368	288 298 635	84 376 855	-	15 165 180	450 138 698
Teachers' Annuities	974 911 149	363 793 055	99 099 094	-	18 907 000	493 112 000
Teachers' Retirement Military Accumulation	847 000	55 000	792 000	-	-	-
Insurance Deposits	315 275 000	186 125 000	1 650 000	98 430 000	12 350 000	16 720 000
Special Deposits	27 408 993	8 252 000	12 035 131	5 545 000	876 000	700 862
Sinking Fund-Housing Authority Bond	4 400 300	-	4 400 300	-	-	-
Suspense	331 870 762	110 000 300	184 708 053	-	-	37 162 409
Pension Reserve Fund	150 732 121	148 657 121	-	-	475 000	1 600 000
Total Fiduciary Agency & Other Funds	$2 665 823 758	$1 107 278 041	$407 140 642	$104 194 000	$47 773 180	$ 999 437 895
Total All Funds	$2 933 125 787	$1 188 288 041	$541 527 580	$104 194 000	$47 773 180	$1 051 342 986

Does Not Include:
(a) Direct Debt Sinking Fund($6,160,000) Par value Boston & Maine Railroad Bonds, whose market value on June 30, 1981 was $2,272,500.
(b) Does not include funds on deposit with the U.S. Government on account of the Unemployment Compensation Fund, $347,675,965.
See accompanying notes to financial statements.

SCHEDULE XX

ACCOUNTS PAYABLE - STATE FUNDS

	1980			1981
	Reserved June 30, 1980	Payments	Balances June 30, 1981	Reserved June 30, 1981
GENERAL	$168 310 144	$131 255 982	$37 054 162	$163 765 812
LOCAL AID	20 350 009	14 677 091	5 672 918	30 016 773
HIGHWAY	12 859 873	10 848 769	2 011 104	13 156 467
ANTI-TRUST ENFORCEMENT	-	-	-	33 776
FEDERAL CAPITAL IMPROVEMENT	-	-	-	21 053
INLAND FISHERIES AND GAME	249 995	202 941	47 054	335 112
METROPOLITAN PARKS DISTRICT	1 203 880	900 663	303 217	1 147 179
METROPOLITAN SEWERAGE DISTRICT	1 141 313	924 537	216 776	2 558 112
METROPOLITAN WATER DISTRICT	950 597	799 028	151 569	1 553 553
MOSQUITO AND GREENHEAD FLY CONTROL	158 203	130 736	27 467	164 586
STATE RECREATION AREAS	2 276 907	1 411 796	865 111	2 545 154
TOTAL	$207 500 921	$161 151 543	$46 349 378	$215 297 577

See accompanying notes to financial statements.

SCHEDULE XXI

STATE FUNDS

ANALYSIS OF STATE AID BY ACCOUNT

For the Fiscal Year Ended June 30, 1981

Classification / Account Title		
BUDGETARY FUNDS:		
Judiciary		
Justices, Salaries & Expenses		$ 585
Executive		
Public Safety Committee		2 491
Treasurer and Receiver-General		
Additional assistance to cities & towns to be distributed according to G.L. 58, 18C	$143 000 000	
Lottery distribution to cities & towns	73 842 431	216 842 431
Attorney General		
Expenses, Local Consumer Aid Fund		194 005
Administration and Finance		
Pensions to retired teachers	17 998 364	
Retirement System - State's Share - Retired Teachers	137 110 192	155 108 556
Loss of taxes - State property	14 700 000	
Loss of taxes - Flood control land	265 000	
Loss of taxes - Government Center, Boston	357 570	
Loss of taxes - G.L. C.58, S. 8A; C. 59, S. 5	7 538 000	
Taxes Abated Acts 1977, C. 967	10 092 738	
Incentive salary increases - Police	3 307 262	
Miscellaneous - Prior Year Deficiencies	1 702	
Matching Funds - 304 Grant Program	46 250	
Payment of tornado damage incurred Aug. 10, 1979 to town of Paxton	20 256	36 328 778
Environmental Affairs		
Reimbursement to cities and towns for share of water pollution abatement project	1 017 077	
Reimbursement to cities and towns for certain chemical costs	1 625 000	
Reimbursement to cities and towns - suppression of enemies of shellfish	300 000	2 942 077
Communities & Development		
Rental assistance - low income families	16 187 011	
Assistance for veterans' housing projects	4 039 930	
Reimburse housing authorities - reduced rentals	7 050 000	
Reimburse housing authorities - certain operating deficits	23 500 000	
Reimburse public agencies - Relocation costs	50 000	
Public housing emergency maintenance	177 172	
Federally aided urban renewal projects	3 110 756	
Non-federally aided urban renewal projects	829 164	54 944 033
Human Services		
Veterans' services - Veterans' benefits	8 764 141	
Public Health - Care of infants prematurely born	27 000	
Mental Health - Reimbursing town of Monson for installing traffic lights	9 768	8 800 909
Transportation & Construction		
Additional assistance M.B.T.A.	83 500 000	
Certain Debt Service Contract Assistance to M.B.T.A. C. 161A, S. 28	30 195 797	
Certain Contract Assistance to Regional Transit Authorities, C. 161B,S. 23	5 600 000	
Certain payments to cities & towns C. 64A, 513; C. 64F, 514	19 727 400	
Reimbursement to M.B.T.A. for commuter rail assistance	7 131 339	
Payments to cities & towns - D.P.W.	18 469 803	
Certain payments to cities & towns - Gas tax	2 176 053	
Chapter 90 Projects D,P,W,	367 921	
Reimburse cities & towns for repairs to highways and bridges	2 491 000	
Reimburse M.B.T.A. for motor vehicle & fuel excise tax C. 58, S. 25B	440 000	
Reimbursement to common carriers of passengers for vehicle, fuel excise taxes	800 000	
State working capital - rural public transit program	55 000	170 954 313
Educational Affairs		
Reimbursement school aid to cities, towns & regional school districts	716 500 000	
Payments to cities, towns, regional school districts, counties & Voc. schools	8 987 937	
State aid to public libraries	2 796 631	
State aid to regional public libraries	3 773 608	
Racial imbalance programs	7 861 200	
Magnet educational programs	2 934 800	
Boston equal education fund	4 352 400	
Springfield equal education fund	1 520 400	

SCHEDULE XXI

STATE FUNDS

ANALYSIS OF STATE AID BY ACCOUNT

For the Fiscal Year Ended June 30, 1981

Classification / Account Title		
BUDGETARY FUNDS:		
Educational Affairs (Continued)		
New Bedford equal educational fund	$ 107 400	
Cambridge equal educational fund	19 800	
Outside vocational school transportation	333 756	
Incentive grants to cities, towns, reg. school districts for educating children	2 400 000	
Transportation of pupils	38 000 000	
Transportation allowance G.L. 71, 7B	414 000	
State aid - Towns in regional school districts	42 700 000	
Reimbursement to cities, towns and regional school districts - recreation & special needs	550 000	
Reimbursements - transportation bilingual education clinical nursery, special needs	12 500 000	
School lunch program	5 806 161	
Lunch program for the elderly	545 526	
Grants and Reimbursements:		
First annual payments approved on or after 7/1/75	2 720 000	
Annual payments approved prior 7/1/75 and other after first	119 064 000	
Reimbursement of educational, engineering & architectural services for planning	212 500	
Reimbursement to cities, towns & reg. school districts - tuition, not home town	4 000 000	$ 978 100 119
Manpower Affairs		
Financial assistance to local tourist councils		750 000
Elder Affairs		
Grants to councils on aging		450 000
TOTAL BUDGETARY FUNDS		1 625 418 297
CAPITAL PROJECT FUNDS:		
Administration and Finance		
Civic & convention center reimbursement loan, Act of 1980	5 292 080	
Parking facilities reimbursement loan, Act of 1980	6 477 120	
Reimbursement to cities and towns for removal/containment of asbestos in schools	143 019	
Flood damage June 30, Aug. 8 & 9 - various towns	130 252	12 042 471
Environmental Affairs		
Assistance to cities and towns - acquisition of land	153 775	
Assistance to cities and towns - acquisition of land G.L. 132A	1 015 777	
Assistance to cities and towns - acquisition of land, Acts 1977, C.933	772 845	
Assistance to cities and towns - acquisition of conservation land	52 280	
Town of Halifax Construction Grant	294 200	
Salem-Beverly water supply board - reimbursement grant	472 382	
Abington-Rockland board of water commissioners - reimbursement grant	30 204	
City of Lowell Construction Grant	5 112 579	
Wilmington Construction Grant	700 000	
Haverhill Construction Grant	2 949 571	
Lynnfield Construction Grant	195 400	
Natural Resources - State Construction Grants	6 478 885	
Natural Resources - Water Pollution Control, Act 1970, C. 747	18 719 608	
Natural Resources - Construction of Lateral Sewers - Weymouth	256 690	37 204 196
Communities and Development		
General Obligation Public Housing, Act-1976, development of elderly housing	39 314 500	
General Obligation Public Housing, Act-1976, development of family housing	8 458 700	
Development of handicapped housing projects	4 423 000	
Public housing modernization & renovation loan, Act 1970, C. 694	8 574 747	
Public housing clearance & disposition loan, Act 1973, C. 884	427 608	61 198 555
Human Services		
Mental Health - Upgrading Facilities - Fernald		10 324
Transportation and Construction		
Mass. Aeronautics Commission - State Share Airport Construction	1 876	
Mass. Aeronautics Commission - Airport Capital Outlay Loan, Act of 1973, C.1140	18 409	
Mass. Aeronautics Commission - Airport Capital Outlay Loan, Act of 1979, C. 480	298 323	
Highway Improvement Loan, Act of 1967, C. 616	268 147	
Highway Improvement Loan, Act of 1972, C. 765	3 280 281	
Highway Improvement Loan, Act of 1972, C. 765, S.1, Flood Damages	558 416	
Highway Improvement Loan, Act of 1975, S. 8C	2 938	

SCHEDULE XXI

STATE FUNDS

ANALYSIS OF STATE AID BY ACCOUNT

For the Fiscal Year Ended June 30, 1981

Classification	Account Title		
CAPITAL PROJECT FUNDS:			
Transportation and Construction (Continued)			
	Highway Improvement Loan, Act of 1977, S. 2C	$ 419 991	
	Highway Improvement Loan, Act of 1977, S. 2B	4 389 452	
	Highway Improvement Loan, Act of 1979, S. 2A	5 626 974	$ 14 864 807
Energy Resources			
	Energy Conservation Bond 1979, C. 796, S. 31	9 786 630	
	Alternative Energy Development Bond 1979, C. 796	413 328	10 199 958
	TOTAL CAPITAL PROJECT FUNDS		135 520 311
GENERAL FEDERAL GRANTS FUNDS:			
Judiciary			
	Personnel Development		1 350
Executive			
	Solar Hot Water Initiative Program	(28 800)	
	Preliminary Energy Audits and Energy Audit Grant Program-Schools & Hospitals	211 202	
	Omnibus Crime Control and Safe Streets Act - Planning	112 956	
	Omnibus Crime Control and Safe Streets Act - Action Program	2 270 900	
	Civil Defense Maintenance Account - Personnel and Administrative Expenses	92 402	
	Civil Defense - Federal Reimbursements - Cities & Towns - 1977	278 917	2 937 577
Environmental Affairs			
	Coastal Zone Management Program	111 826	
	Coastal Zone Energy Impact Program	39 956	
	Outdoor Recreation Projects - Political Subdivision, P.L. 88-578	3 138 852	
	Solid and hazardous waste program	168 962	
	Rural Community Fire protection - Political Subdivision, P.L. 92-419	32 686	
	Urban & Community Forestry	13 161	
	D.E.Q.E. Coastal Zone Management Program	5 231	
	Clean Lakes Program	23 200	
	Public Water Supply Supervision Program	12 500	
	Statewide Air Pollution Control Administration	79 236	3 625 610
Communities & Development			
	Section 8 New Construction Program - Operating subsidies	1 960 724	
	Intergovernmental Science Program - National Science Foundation	1 328	
	Residential Integrated Project - Handicapped Housing, Northampton	5 000	
	Internship in Public Housing	476	
	EDA Modernization of state aided housing	34 451	
	Youth Employment Support Program	8 786	
	Training & Technical Assistance Project	995	2 011 760
Human Services			
	Massachusetts Rehabilitation - Vocational Rehabilitation	(2 002)	
	Correction - Community Based Correctional Services	19 454	
	Correction - Information Systems Development	1 244	
	Correction - Office of Program Development	5 530	
	Correction - Minority Recruiting	1 707	
	Public Health - Fluoridation Grant	49 035	
	Public Health - Title X Funds, Health Facilities Improvements	680	
	Public Health - Maternity & Infant Care Project 554	32 054	
	Public Health - Children & Youth Project 632	2 299	
	Public Health - Hearing Screening for Pre-School children - Roxbury	175	
	Public Health - Expansion of Mass. Lead Screening Laboratory	6 754	
	Public Health - Health Insurance Medicare	20 000	136 930
Transportation & Construction			
	Statewide Management and Technical Assistance for Rural Public Transportation		1 375 642
Educational Affairs			
	Title III L.S.C.A. - Inter-Library cooperation	112 555	
	L.S.C.A. Program - Title I	894 121	
	Teacher Center Program	11 966	
	Smith Hughes and Barden Acts	15 570 075	
	Career Education Planning Project	264 833	
	Vocational Education Personnel Training	(7 495)	
	Vocational Education/CETA linkage Youth Demonstration Proposal	70 960	
	Services for Handicapped children in institutions	4 442 278	

SCHEDULE XXI

STATE FUNDS

ANALYSIS OF STATE AID BY ACCOUNT

For the Fiscal Year Ended June 30, 1981

Classification	Account Title		
GENERAL FEDERAL GRANTS FUNDS:			
Educational Affairs (Continued)			
	Training of Teachers of Handicapped children	$ 4 483	
	Distribution - Library & Learning Resources	4 578 942	
	Distribution - Educational Innovation & Support	4 031 998	
	P.L. 92-318 Compensatory Education Study	7 459	
	Distribution - Basic Skills	60 036	
	Alliance for Arts Education	3 200	
	Gifted & Talented children - S.E.A.S.	96 151	
	Administration - Local Education Agencies, Education of children - Low income families	25 000	
	Assistance to local education agencies . education of children - Low income families	52 953 610	
	Program for neglected & delinquent children	378 826	
	Education of Handicapped - Distributions	1 301	
	E.S.E.A. Title I - Children in state adult correctional institutions	116 561	
	Educational Program for children of migratory workers	5 873 833	
	Regional Technical Assistance Support Services	27 995 574	
	Early childhood incentive	61 482	
	Community Education Development Project	17 227	
	Adult Basic Education Title III, P.L. 89-750	1 461 879	
	Indochina refugee children assistance - Distribution	90 640	
	School Food Services - Management	505 732	
	Education information center - Administration	7 586	
	College work study program	2 591	
	Educational Opportunity Grant	5 650	
	Special Milk Program	3 003 824	
	Special Assistance Funds	28 081 980	
	Community School Lunch Program	17 527 487	
	School Breakfast Program	4 081 859	
	Non-Food Assistance Program	403 909	
	Special services for disadvantaged student project	6 516	172 744 629
Manpower Affairs			
	CETA - Balance of state Title II Funds - 1977	13 942 891	
	CETA - Title VI extension	5 486 312	
	CETA - Title III Summer Program	10 450 590	
	CETA - Title III Youth Employment	5 132 600	
	CETA - Title III (Y.C.C.I.P.)	1 823 521	
	CETA - Balance of State Subgrantees	151 391	
	Title I Special Grants to Governors	4 409 198	
	Title III Youth employment & restitution	627 323	
	Governor's youth grant Title III #46	633 609	
	Division of Employment Security - Administration	(234)	
	CETA - Federal Grants - All Titles	18 957 019	
	CETA - Title III (S.T.I.P.)	424 567	
	Title I Training Assistance Program	7 273	
	CETA - Title III Hire II	(10 525)	
	CETA - Balance of state prime sponsor	12 104	
	CETA - Balance of state subgrantees	10 290 917	
	Community Economic Development Assistance Corp.	116 210	72 454 766
	TOTAL GENERAL FEDERAL GRANTS FUNDS		255 288 265
	GRAND TOTAL		$2 016 226 873

See accompanying notes to financial statements.

SCHEDULE XXII

STATUS OF ACTIVE STATE BOND FUNDS AS OF JUNE 30, 1981

Loan	Authorizations and Other Credits	Sale of Bonds Receipts and Transfers	Expenditures and Transfers	Encumbrances	Unencumbered Balances	Bonds Authorized Unissued	Cash Balances
General Fund							
Capital Outlay (1956)	$ 26 900 255	$ 23 800 000	$ 25 085 299	$ -	$ -	$ -	$ -
		1 816 733 a	1 834 956 a				
		1 283 522 d					
Capital Outlay (1957)	29 035 394	26 500 000	27 197 117	-	-	-	-
		1 049 611 a	1 838 278 a				
		1 485 783 d					
Capital Outlay (1958)	30 985 741	27 895 000	29 021 152	-	-	-	-
		2 315 157 a	1 964 589 a				
		17 233 b					
		758 351 d					
Capital Outlay (1959)	48 794 644	33 200 000	43 704 828	-	-	-	-
		13 102 086 a	5 089 815 a				
		2 492 558 d					
Capital Outlay (1960)	35 250 348	34 500 000	33 254 764	86 939	-	-	86 939
		750 348 d	1 908 646 a				
Capital Outlay (1961)	42 848 854	40 100 000	37 624 878	-	-	-	-
		17 250 a	5 223 977 a				
		2 731 604 d					
Capital Outlay (1963)	48 404 703	45 300 000	45 327 345	-	-	-	-
		240 000 a	3 077 358 a				
		2 864 703 d					
Capital Outlay (1964)	62 703 671	61 000 000	59 323 708	47 072	-	-	47 072
		1 581 753 a	3 332 890 a				
		121 918 d					
Special Capital Outlay (1964)	5 617 878	5 556 253	5 613 674	4 204	-	4 204	-
		57 421 a					
Capital Outlay (1965)	65 965 784	55 150 000	62 707 781	8 779	-	-	8 779
		2 632 809 a	3 269 223 a				
		8 202 975 b					
Special Capital Outlay (1965)	5 054 132	4 978 039 b	5 051 182	2 950	-	10 325	7 375 *
		65 768 d					
Capital Outlay (1966)	68 620 632	58 000 000	67 075 576	-	319 024	-	319 024
		1 582 300 a	1 226 032 a				
		9 038 322 c					
Capital Outlay (1967)	94 160 860	78 858 851	93 550 655	22 533	-	-	22 533
		3 641 787 a	587 672 a				
		11 660 222 c					
Capital Outlay (1968)	109 765 947	98 781 893	108 044 002	406 089	272 902	747 575	68 583 *
		7 552 065 a	1 042 953 a				
		2 684 414 c					
Capital Outlay (1969)	123 513 743	110 380 000	112 487 065	389 611	416 261	-	805 873
		9 740 743 a	10 220 806 a				
		3 393 000 c					
Capital Outlay (1970)	290 332 200	288 775 000	285 791 038	1 651 147	2 890 015	-	4 541 162
		16 200 a					
		1 541 000 c					
Capital Outlay (1971)	160 392 206	145 500 000	137 272 609	7 999 047	8 113 570	9 463 236	6 649 381
		2 565 600 a	7 006 980 a				
		1 951 646 c					
		911 724 d					
Capital Outlay (1973)	38 804 508	30 000 000	21 423 349	1 822 965	15 521 294	8 667 319	8 676 940
		137 189 a	36 900 a				
Capital Outlay (1974)	111 329 630	77 000 000	78 418 384	10 169 710	20 091 870	32 178 754	1 917 175 *
		1 317 596 a	2 649 667 a				
		833 280 c					
Capital Outlay (1976)	69 196 551	35 095 000	39 912 299	14 141 558	15 142 693	24 1 467	4 743 784
		8 502 a					
		8 615 000 c					
		937 582 d					

Capital Outlay (1977)	60 725 000	21 000 000	31 453 367	8 884 331	20 387 302	39 725 000	10 453 367 *
Capital Outlay (1978)	133 451 300	20 000 000	28 100 727	75 682 324	29 336 950	113 120 000	8 100 727 *
		331 300 a	331 300 a				
Capital Outlay (1979)	165 944 437	30 000 000	28 379 138	18 617 615	118 947 683	133 348 600	4 216 699
		2 595 837 d					
Capital Outlay (1979)	6 000 000	-	1 683 673	1 126 204	3 190 123	6 000 000	1 683 673 *
Capital Outlay Energy (1979)	4 500 000	-	561 839	722 449	3 215 712	4 500 000	561 839 *
Capital Outlay (1980)	135 487 439	-	1 168 078	16 324 532	117 994 829	135 487 439	1 168 078 *
Capital Outlay - Consent Decree (1980)	51 510 000	23 834 974	1 370 901	10 607 760	39 531 339	27 675 026	22 464 073
Airport Capital Outlay (1973)	2 000 000	1 795 000	1 822 241	53 992	123 767	205 000	27 241 *
Airport Capital Outlay (1979)	1 500 000	-	449 517	77 895	972 588	1 500 000	449 517 *
Drinking Water Facility (1978)	75 000 000	6 000 000	11 404 335	6 776 173	56 819 491	69 000 000	5 404 335 *
General Obligation Public Housing (1976)	864 002 146	670 250 000	723 060 301	42 492	140 899 353	193 731 956	52 790 110 *
		20 190 d					
Civic and Convention Center (1980)	30 000 000	-	5 292 080	-	24 707 920	30 000 000	5 292 080 *
State Government Center (1960)	34 000 000	34 000 000	34 000 000	-	-	-	-
State Government Center (1968)	4 522 111	2 685 000	4 522 111	-	-	-	-
		1 837 111 a					
State Government Center (1971)	30 595 198	30 210 000	30 462 752	132 446	-	385 198	252 752 *
University of Massachusetts:							
Medical School (1965)	1 750 000	1 750 000	1 750 000	-	-	-	-
Medical School (1967)	45 000 000	41 260 000	44 840 942	159 058	-	-	159 058
		3 740 000 a					
Boston Campus (1969)	49 900 000	49 900 000	49 895 750	4 250	-	-	4 250
Massachusetts Correctional Institution - Bridgewater (1967)	1 523 556	1 502 764	1 502 764	20 792	-	20 792	-
Drainage and Flood Control (1972)	1 750 000	1 750 000	1 749 548	452	-	-	452
Drainage and Flood Control (1975)	2 496 643	2 425 000	2 495 266	1 377	-	-	1 377
		71 643 d					
SuAsCo Watershed Project Plan:							
Notes (1960)	1 000 000	662 881	996 832	3 168	-	3 168	-
		333 951 d					
Supplemental (1965)	750 000	750 000	750 000	-	-	-	-
Bonds (1970)	1 534 856	1 400 000	1 509 472	25 384	-	-	25 384
		134 856 d					
Quaboag River Watershed:							
Project (1962)	309 250	261 673	297 737	11 512	-	47 577	36 064 *
Improvement Project (1968)	430 573	309 881	347 401	83 172	-	120 692	37 520 *
Clam River Watershed Improvement (1974)	200 000	200 000	199 749	251	-	-	251
Westfield River West Branch Watershed Project (1968)	57 859	-	57 859	-	-	57 859	57 859 *
Washington Mountain Brook Watershed Improvement Project	315 902	269 890	271 999	43 903	-	46 012	2 110 *
South Bay, Roxbury Canal, Dorchester Brook Improvement (1962)	5 648 559	5 648 559	5 648 559	-	-	-	-
Water Pollution:							
Control (1966)	153 564 224	121 700 000	116 854 520	26 503 377	8 053 343	28 300 000	6 256 720
		3 564 224 d	2 152 984 a				
Control (1970)	250 000 000	109 235 287	102 706 622	67 684 258	79 609 120	140 764 713	6 528 665
Water Resources Impoundment Site (1970)	5 000 000	250 000	111 118	8 002	4 880 880	4 750 000	138 882
Shore Protection & River & Harbor (1968)	4 726 443	2 470 000	4 587 427	3 514	135 501	530 000	390 984 *
		1 726 443 d					
Shore Protection & River & Harbor (1970)	3 724 531	1 500 000	2 565 683	26 955	1 131 894	1 000 000	158 849
		1 224 531 d					
Shore Protection & River & Harbor (1973)	8 450 323	3 430 000	6 796 801	465 513	1 188 009	1 570 000	83 522
		3 450 323 d					
Public Housing:							
Modernization and Renovation (1970)	167 500 000	65 040 206	55 544 849	26 343 840	85 611 311	102 459 794	9 495 357
Clearance and Disposition (1973)	20 000 000	7 500 000	7 932 298	-	12 067 702	12 500 000	432 298 *
Disaster Relief (1972)	1 999 033	815 000	838 145	1 160 888	-	1 184 033	23 145 *
Metropolitan Flood Control	1 997 994	1 800 000	1 712 358	285 636	-	197 994	87 642
Metropolitan Flood Control	5 000 000	-	262 668	1 375 622	3 361 710	5 000 000	262 668 *
Agric. Preservation Restriction (1977)	5 000 000	2 475 000	3 117 709	32 877	1 849 414	2 525 000	642 709 *
Water Supply System Rehabilitation (1979)	10 000 000	-	-	-	10 000 000	10 000 000	-
Groundwater Survey (1979)	2 500 000	-	40 875	89 625	2 369 500	2 500 000	40 875 *

SCHEDULE XXII

STATUS OF ACTIVE STATE BOND FUNDS AS OF JUNE 30, 1981

Loan	Authorizations and Other Credits	Sale of Bonds Receipts and Transfers	Expenditures and Transfers	Encumbrances	Unencumbered Balances	Bonds Authorized Unissued	Cash Balances
General Fund (Continued)							
Energy Conservation (1979)	$ 15 000 000	$ -	$ 9 786 630	$ -	$ 5 213 370	$ 15 000 000	$ 9 786 630 *
Alternative Energy Development (1979)	5 000 000	-	413 329	-	4 586 672	5 000 000	413 329 *
Neighborhood Housing (1980)	1 500 000	-	-	-	1 500 000	1 500 000	-
Parking Facility (1980)	12 500 000	-	6 477 120	-	6 022 880	12 500 000	6 477 120 *
Rail Transportation (1975)	18 000 000	-	-	-	-	18 000 000	-
Solid Waste Disposal (1969)	10 000 000	-	166 611	371 835	9 461 554	10 000 000	166 611 *
TOTALS	$3 881 065 049	$2 539 473 112	$2 653 826 406	$300 506 082	$855 937 547	$1 205 867 733	$ 31 424 106 *
		55 283 213 a	52 795 026 a				
		13 198 247 b					
		39 716 894 c					
		27 525 859 d					
Highway Fund							
Highway Improvement (1956)	$ 200 000 000	$ 200 000 000	$ 200 000 000	$ -	$ -	$ -	$ -
Highway Improvement (1965)	120 193 208	120 000 000	118 935 311	-	1 257 897	-	1 257 897
		193 208 d					
Highway Improvement (1967)	111 851 431	111 750 000	109 667 624	1 678 698	505 169	-	2 183 807
		101 431 d					
Highway Improvement (1972)	234 100 000	224 100 000	199 868 700	21 645 271	12 586 029	10 000 000	24 231 300
Highway Improvement (1974)	9 710 005	9 700 000	8 908 237	621 768	180 000	10 005	791 763
Highway Improvement (1975)	93 500 000	93 000 000	81 497 512	4 129 171	7 873 317	500 000	11 502 488
Highway Improvement (1976)	1 895 000	1 895 000	478 971	1 029	-	-	1 029
			1 415 000 a				
Highway Improvement (1978)	1 180 837	1 180 837	1 180 837	-	-	-	-
Highway Improvement (1979)	1 600 000	1 000 000	1 095 147	169 008	335 845	600 000	95 147 *
Highway Improvement (1979)	169 600 000	-	123 225 522	27 960 755	18 313 723	169 600 000	123 225 522 *
Highway Improvement (1979)	-	-	437 198	15 401	2 547 401	-	437 198 *
Highway Improvement (1980)	633 000	-	6 522	53 603	572 874	633 000	6 522 *
Highway Equipment (1980)	3 000 000	-	2 807 209	191 449	1 343	3 000 000	2 807 209 *
Accelerated Highway Construction Improvement (1977)	227 899 998	204 559 998	197 861 550	14 159 736	15 878 714	23 340 000	6 698 447
Transportation Building (1975)	7 500 000	7 500 000	6 176 664	986 615	336 721	-	1 323 336
TOTALS	$1 182 663 479	$ 974 685 835	$1 052 147 004	$ 71 612 505	$ 60 388 973	$207 683 008	$ 78 581 530 *
		294 639 d	1 415 000 a				
State Recreation Areas Fund							
Outdoor Recreation:							
Capital Outlay (1964)	$ 3 228 983	$ 3 225 000	$ 3 228 983	$ -	$ -	$ 3 983	$ 3 983 *
Capital Outlay (1966)	6 000 000	6 000 000	5 878 608	25 348	96 043	-	121 392
Capital Outlay (1968)	14 995 889	14 995 889	14 991 169	4 719	-	-	4 719
Capital Outlay (1970)	6 955 403	6 019 252	5 915 557	1 039 846	-	936 151	103 696
Capital Outlay (1972)	6 000 000	5 087 708	5 175 470	321 463	503 067	912 292	87 762 *
State Recreation Areas:							
Act of 1974	10 800 000	6 500 000	6 919 131	324 031	3 556 838	4 300 000	419 131 *
Act of 1976	4 545 000	1 050 000	1 123 617	197 714	3 223 670	3 495 000	73 617 *
Act of 1977	1 425 000	-	424 287	636 641	364 072	1 425 000	424 287 *
Act of 1978	14 900 000	2 219 500	2 469 717	1 376 070	11 054 213	12 680 500	250 217 *
Act of 1979	4 000 000	800 000	611 661	317 718	3 070 621	3 200 000	188 339
Act of 1980	3 720 000	-	223 865	83 501	3 302 634	3 720 000	223 865 *
Boston Harbor Islands Acquisition (1970)	3 500 000	3 365 213	3 332 651	145 350	21 999	134 787	32 562
Department of Natural Resources: Recreational Facilities							
Capital Outlay (1969)	10 000 000	9 430 851	9 838 069	146 516	15 416	569 149	407 218 *
Capital Outlay (1971)	5 000 000	5 000 000	4 739 670	209 473	50 857	-	260 330
TOTALS	$ 95 070 275	$ 63 693 413	$ 64 872 455	$ 4 828 391	$ 25 259 429	$ 31 376 862	$ 1 179 042 *

Government Land Bank							
Serial Bonds (1977)	$ 20 000 000	$ -	$ -	$ -	$ -	$ 20 000 000	$ -
Inland Fisheries and Game Fund							
Coastal Wetlands and Inland Wetlands Capital Outlay (1971)	$ 5 000 000	$ 5 000 000	$ 4 979 955	$ 20 045	$ -	$ -	$ 20 045
Environmental Fisheries and Game Capital Outlay (1972)	189 088	185 000	185 068	4 020	-	4 088	68 *
TOTALS	$ 5 189 088	$ 5 185 000	$ 5 165 023	$ 24 066	$ -	$ 4 088	$ 19 977 *
Metropolitan Parks District Fund							
Recreational (1959)	$ 5 000 000	$ 5 000 000	$ 4 797 937	$ 202 063	$ -	$ -	$ 202 063
Recreational (1970)	10 000 000	8 077 867	8 714 756	431 070	854 175	1 922 133	636 889 *
Recreational & Environmental (1972)	24 000 000	23 671 500	23 579 393	144 969	275 638	328 500	92 107
Parks (1974)	13 996 543	7 000 000	7 251 303	228 935	6 516 304	6 996 543	251 303 *
Parks (1976)	6 324 645	4 500 000	3 813 990	247 526	2 263 130	1 824 645	686 011
Parks (1977)	4 475 000	3 000 000	2 282 372	55 533	2 137 095	1 475 000	717 628
Parks (1978)	20 840 000	98 000	5 783 369	4 273 135	10 783 496	20 742 000	5 685 369 *
Parks (1979)	6 425 000	-	2 212 021	460 871	3 752 108	6 425 000	2 212 021 *
Parks (1980)	22 226 000	2 200 000	985	303 298	17 171 717	20 026 000	2 199 015
Athletic Plant (1970)	731 235	-	674 989	56 246	-	731 235	674 989 *
Somerville Marginal Conduit (1966)	847 306	846 962	842 480	4 827	-	344	4 482
Charles River:							
Basin Improvement (1957)	3 700 000	3 700 000	3 700 000	-	-	-	-
Flood Control (1961)	1 498 587	1 494 972	1 498 587	-	-	3 615	3 615 *
Basin Improvement (1962)	6 363 891	6 332 590	6 180 913	182 979	-	31 301	151 678
Water Quality (1972)	7 000 000	3 385 700	3 242 416	3 017	3 754 567	3 614 300	143 284
Mystic River Dam (1963)	11 200 000	11 200 000	11 200 000	-	-	-	-
Revere & Nantasket Beach Reservation (1967)	2 467 104	877 104	906 360	17 159	1 543 586	1 590 000	29 256 *
Tenean Beach (1967)	100 000	-	19 205	-	80 795	100 000	19 205 *
Wollaston Beach - Quincy Shore Reservation (1967)	900 000	900 000	900 000	-	-	-	-
Sawmill Brook Valley & Brook Farm Farm Conservation (1973)	10 000	-	10 000	-	-	10 000	10 000 *
Revere Beach Improvement (1973)	6 710 000	6 710 000	6 632 635	77 365	-	-	77 365
TOTALS	$ 154 815 311	$ 86 994 695	$ 94 243 711	$ 6 688 991	$ 49 132 611	$ 65 820 616	$ 5 249 014 *
Metropolitan Sewerage District Fund							
Sewerage Relief (1966)	$ 1 282 253	$ 1 282 253	$ 1 282 153	$ -	$ 100	$ -	$ 100
Sewage (1970)	20 939 296	6 750 000 187 315 a 10 751 981 d	13 867 887	4 628	7 066 781	3 250 000	3 821 409
Sewage (1972)	87 156 700	15 700 000 4 202 700 d	19 952 626	3 681 391	63 522 683	67 254 000	49 926 *
Sewerage Relief (1973)	8 000 000	5 000 000 2 571 234 d	4 205 865	462 712	3 331 424	428 766	3 365 370
Sewerage (1974)	3 466 187	-	26 922	697	3 438 568	3 466 187	26 922 *
Charles River Marginal Conduit (1975)	17 258 050	17 258 050	11 267 430	126 104	5 864 517	-	5 990 620
Charles River Marginal Conduit (1971)	14 634 700	6 000 000 8 634 700 d	14 598 122	36 578	-	-	36 578
TOTALS	$ 152 737 186	$ 81 990 303 187 315 a 26 160 615 d	$ 65 201 005	$ 4 312 109	$ 83 224 072	$ 74 398 953	$ 13 137 229
Metropolitan Water District Fund							
Additional Water Construction (1926 - 1970)	$ 215 672 787	$ 177 523 801 1 703 615 a 10 783 991 d	$ 191 184 896	$ 2 824 045	$ 21 663 847	$ 25 661 380	$ 1 173 489 *
Additional Water Construction (1971)	4 000 000	2 215 000	3 435 668	8 923	555 409	1 785 000	1 220 668 *
Metropolitan Water District (1972)	1 000 000	1 000 000	751 794	248 206	-	-	248 206

SCHEDULE XXII

STATUS OF ACTIVE STATE BOND FUNDS AS OF JUNE 30, 1981

	Authorizations and Other Credits	Sale of Bonds Receipts and Transfers	Expenditures and Transfers	Encumbrances	Unencumbered Balances	Bonds Authorized Unissued	Cash Balances
Metropolitan Water District Fund (Cont.)							
Metropolitan Water District (1974)	$ 4 000 000	$ 4 000 000	$ 2 913 582	$ 11 046	$ 1 075 373	$ -	$ 1 086 418
Metropolitan Water District (1976)	4 410 000	1 000 000	1 082 039	186 589	3 141 372	3 410 000	82 039 *
Metropolitan Water District (1978)	8 650 000	-	3 799 214	2 169 344	2 681 442	8 650 000	3 799 214 *
Metropolitan Water District (1979)	12 500 000	-	212 947	46 217	12 240 836	12 500 000	212 947 *
Metropolitan Water District (1980)	7 050 000	-	272 916	277 979	6 499 105	7 050 000	272 916 *
Metropolitan District Additional (1979)	9 000 000	-	-	-	9 000 000	9 000 000	-
Clinton Waste Water Treatment	19 000 000	-	-	-	19 000 000	19 000 000	-
TOTALS	$ 285 282 787	$ 185 738 801	$203 653 056	$ 5 772 350	$ 75 857 383	$ 87 056 380	$ 5 426 648 *
		1 703 615 a					
		10 783 991 d					
GRAND TOTALS	$5 776 823 175	$3 909 761 159	$4 139 108 630	$393 744 494	$1 149 800 015	$1 692 198 640	$108 703 134 *
		57 174 143 a	54 210 026 a				
		13 198 247 b					
		39 716 894 c					
		64 765 104 d					

* Deficit
a. Transfers between State Bond Funds.
b. Transfers from General Fund.
c. Transfers from Federal Capital Improvement Fund.
d. Federal Receipts.

See accompanying notes to financial statements.

THIS FINANCIAL REPORT
IS SUBMITTED TO THE
GENERAL COURT
IN COMPLIANCE WITH
SECTION 33 OF CHAPTER 7
OF THE
GENERAL LAWS (TER. ED.).

DETAILED INFORMATION
RELATING TO THESE STATEMENTS
WILL BE CONTAINED IN
PUBLIC DOCUMENT 140
WHICH WILL BE FILED AT A LATER DATE
WITH THE
SECRETARY OF STATE
AS REQUIRED BY
SECTION 34 OF SAID CHAPTER 7

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